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# The Commonwealth of Massachusetts

## TENTH ANNUAL REPORT

ON THE

# STATISTICS OF MUNICIPAL FINANCES

FOR CITY AND TOWN FISCAL YEARS ENDING BETWEEN  
NOVEMBER 30, 1915, AND MARCH 31, 1916

BY

THE DIRECTOR OF THE BUREAU OF STATISTICS



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SUPERVISOR OF ADMINISTRATION.

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CITIES AND TOWNS WHICH HAVE TAKEN ACTION IN ACCORDANCE WITH  
CHAPTER 598, ACTS OF 1910, AND AMENDMENTS THERETO, PROVID-  
ING FOR AN AUDIT OF ACCOUNTS AND THE INSTALLATION OF A  
STANDARD ACCOUNTING SYSTEM BY THE BUREAU OF STATISTICS.

Amesbury	HAVERHILL	Raynham
Amherst	Holliston	Russell
Ashland	Hopkinton	Sandisfield
Athol	Ipswich	Sandwich
ATTLEBORO	Lanesborough	Saugus
Avon	LAWRENCE	Sharon
Bedford	LOWELL	SOMERVILLE
Belchertown	Ludlow	Southborough
Billerica	LYNN	Southbridge
BROCKTON	Manchester	Southwick
CAMBRIDGE	Mashpee	SPRINGFIELD
Carlisle	Medfield	Stockbridge
Clinton	MEDFORD	Swampscott
Dedham	MELROSE	TAUNTON
Deerfield	Millville	Tisbury
Dracut	Natick	Topsfield
Duxbury	Needham	Uxbridge
EVERETT	NEWTON	Wakefield
FITCHBURG	Northfield	Walpole
Gardner	Oak Bluffs	WALTHAM
Gay Head	Orange	Webster
GLOUCESTER	Palmer	Weston
Goshen	PEABODY	West Stockbridge
Gosnold	Peru	Winchendon
Grafton	Petersham	Winthrop
Halifax	PITTSFIELD	WOBURN
Hamilton	Plymouth	
Hardwick	QUINCY	

# STATISTICS OF MUNICIPAL FINANCES—1915.

## INTRODUCTION.

The Tenth Annual Report on the Statistics of Municipal Finances, covering the financial year ending between November 30, 1915, and March 31, 1916, is submitted herewith. While the reports for the years prior to 1912 were measurably complete for the cities and the towns over 5,000 population and for those small towns making returns to the Bureau, it is only since that year that we have been able to publish in this compilation data for all the cities and towns of the Commonwealth showing their receipts and payments for all municipal purposes, including debt transactions, together with statements of outstanding indebtedness. It may, therefore, be of interest to note the fluctuations in these transactions during this four-year period as reflected in current charges against revenue and in revenue for current charges:—

YEARS.	CURRENT CHARGES AGAINST REVENUE			REVENUE FOR CURRENT CHARGES		
	Amount	Increase	Per Cent of Increase	Amount	Increase	Per Cent of Increase
1912, . . . . .	\$90,563,923	—	—	\$93,990,710	—	—
1913, . . . . .	96,179,000	\$5,615,077	6.2	98,185,974	\$4,195,264	4.5
1914, . . . . .	100,083,599	3,904,599	4.1	101,393,772	3,207,798	3.3
1915, . . . . .	104,558,163	4,474,564	4.5	109,205,729	7,811,957	7.7

From this table it appears that the aggregate excess of revenue over the aggregate of current charges was for each of these years as follows:—

1912, . . . . .	\$3,426,787	1914, . . . . .	\$1,310,173
1913, . . . . .	2,006,974	1915, . . . . .	4,647,566

These figures fairly demonstrate the correctness of the view expressed in former reports to the effect that comparisons over short periods of time possess comparatively little positive significance, since definite tendencies can be determined only as we have data covering longer periods. It seems, therefore, desirable to again emphasize the fact that while the

excess or deficiency tables, such as are presented on pages xxiv to xxvii of this report for the larger municipalities of the Commonwealth, ought to reflect with precision the financial condition of these municipalities from year to year, they do not necessarily do so, for the reason that the excess and deficiency of revenue as thus shown is based upon cash receipts of the year, including not only collections on account of the commitment of the current year, but also those of previous years.

The uncollected revenues of any given year are, under normal conditions, offset by collections during that year of revenues of previous years. The discrepancy between the actual collections and the levies may be explained in part by the varying degree of efficiency with which revenues are collected, but where the comparison is materially affected, it is explained by some abnormal condition for which the local authorities are not responsible, for example, — the extreme difficulties which confronted tax collectors in 1914 in performing their duties at a time when, as will be well remembered, there was an abnormal amount of unemployment and a certain degree of industrial depression, so that the collections fell short of the average; and in the succeeding year with the increase of prosperity which was beginning to be felt on account of war conditions, collections were slightly in excess of the average.

In some instances a municipality operating on a sound financial policy, and therefore maintaining a sufficient reserve to meet unforeseen expenses and an average tax rate, when suddenly confronted with the loss of certain revenues, and under the circumstances feeling justified in drawing on the reserve to offset this temporary loss, might show a deficit of revenue in a single year, although the general financial policy is sound.

These tables are useful in focusing attention on the actual transactions, which in a general way reflect the general financial policy of the city or town.

The following summary statement shows in comparative form the aggregate charges against revenue and the revenue for current charges for the years 1914 and 1915, with the difference in amounts and percentages, for all the cities and towns (the details for each city and town being given in the body of the report), the charges being classified according to purpose or function and the revenue according to source: —

*Current Charges Against Revenue.*

CLASSIFICATION.	1914	1915	Increase	Increase Per Cent
General government, . . . . .	\$4,496,666	\$4,706,660	\$209,994	4.7
Protection of persons and property, . . . . .	13,393,081	13,618,908	225,827	1.7
Health and sanitation, . . . . .	6,671,013	7,173,783	502,770	7.5
Highways, . . . . .	10,208,986	10,203,653	<sup>1</sup> 5,333	<sup>1</sup> 0.1
Charities, . . . . .	5,098,049	6,036,098	938,049	18.4
Soldiers' benefits, . . . . .	1,202,554	1,248,079	45,525	3.8
Schools, . . . . .	22,238,413	23,619,275	1,380,862	6.2
Libraries, . . . . .	1,517,897	1,542,753	24,856	1.6
Recreation, . . . . .	2,274,091	2,312,419	38,328	1.7
Pensions, . . . . .	758,970	846,111	87,141	11.5
Unclassified, . . . . .	662,613	745,186	82,573	12.5
Public service enterprises, . . . . .	5,604,996	5,542,699	<sup>1</sup> 62,297	<sup>1</sup> 1.1
Cemeteries, . . . . .	569,939	581,631	11,692	2.1
Administration of trust funds, . . . . .	15,205	16,100	895	5.9
	\$74,712,473	\$78,193,355	\$3,480,882	4.7
Interest, . . . . .	13,037,591	13,358,788	321,197	2.5
Debt from revenue, . . . . .	8,270,481	9,179,846	909,365	11.0
Transfers to sinking funds from revenue, . . . . .	4,063,054	3,826,174	<sup>1</sup> 236,880	<sup>1</sup> 5.8
	\$100,083,599	\$104,558,163	\$4,474,564	4.5

<sup>1</sup> Decrease.*Revenue for Current Charges.*

CLASSIFICATION.	1914	1915	Increase	Increase Per Cent
Taxes, . . . . .	\$76,219,682	\$82,944,761	\$6,725,079	8.8
Licenses and permits, . . . . .	2,988,919	3,001,816	12,897	0.4
Fines and forfeits, . . . . .	243,622	231,160	<sup>1</sup> 12,462	<sup>1</sup> 5.1
Grants and gifts (for expenses), . . . . .	756,014	958,474	202,460	26.8
All other general revenue, . . . . .	3,389	12,232	8,843	260.9
Special assessments (for expenses), . . . . .	1,138,364	1,120,755	<sup>1</sup> 17,609	<sup>1</sup> 1.5
Privileges, . . . . .	636,580	670,552	33,972	5.3
Departmental, . . . . .	3,744,371	4,148,314	403,943	10.8
Public service enterprises, . . . . .	13,288,773	13,605,374	316,601	2.4
Cemeteries, . . . . .	419,078	425,734	6,656	1.6
Interest, . . . . .	1,733,797	1,915,610	181,813	10.5
Premiums, . . . . .	221,183	170,947	<sup>1</sup> 50,236	<sup>1</sup> 22.7
	\$101,393,772	\$109,205,729	\$7,811,957	7.7

<sup>1</sup> Decrease.

## THE DEBT BURDEN.

The aggregate outstanding municipal indebtedness of all the cities and towns in the Commonwealth is presented comparatively on page xii, for the years 1910 (the first year for which complete returns for all

municipalities were gathered and classified on the basis since followed), 1913, 1914, and 1915, the table being in four parts (a) for all municipalities; (b) for the cities only; (c) for the large towns; (d) for the small towns. The figures for all municipalities for 1912 may be found in the corresponding table of the reports for 1912, 1913, and 1914. A series of charts follows the tables, showing graphically comparisons of *net* indebtedness with assessed valuations over a series of years, 1910-1915, inclusive:—

CHART I. — TOTAL Net Funded or Fixed Debt and Assessed Valuation for ALL Municipalities.

Per Cent *Ratio* of Debt to Assessed Valuation.

Actual Debt and Assessed Valuation Expressed in Billions of Dollars.

Yearly Per Cent Increase of Debt and Assessed Valuation.

CHART II. — Net Funded or Fixed GENERAL Debt and Assessed Valuation for ALL Municipalities.

CHART III. — Net Funded or Fixed ENTERPRISE Debt and Assessed Valuation for ALL Municipalities.

CHART IV. — TOTAL Net Funded or Fixed Debt. Per Cent *Ratio* to Assessed Valuation. This chart is based upon the same data as the *first section of Chart I* for all municipalities, but reflects these facts separately for each of the three groups:—

Cities.

Towns over 5,000 population.

Towns under 5,000 population.

CHART V. — Net Funded or Fixed GENERAL Debt. Per Cent *Ratio* to Assessed Valuation. This chart is based upon the same data as the *first section of Chart II* for all municipalities, but reflects these facts separately for each of the three groups:—

Cities.

Towns over 5,000 population.

Towns under 5,000 population.

CHART VI. — Net Funded or Fixed ENTERPRISE Debt: Per Cent *Ratio* to Assessed Valuation. This chart is based upon the same data as the *first section of Chart III* for all municipalities, but reflects these facts separately for each of the three groups:—

Cities.

Towns over 5,000 population.

Towns under 5,000 population.

CHART VII. — *Actual* TOTAL Net Funded or Fixed Debt and Assessed Valuation. This chart is based upon the same data as the *second section of Chart I* for all municipalities, but reflects these facts separately for each of the three groups:—

Cities.

Towns over 5,000 population.

Towns under 5,000 population.

CHART VIII. — *Actual* Net Funded or Fixed GENERAL Debt and Assessed Valuation. This chart is based upon the same data as the *second section of Chart II* for all municipalities, but reflects these facts separately for each of the three groups:—

Cities.

Towns over 5,000 population.

Towns under 5,000 population.



CHART IX. — *Actual Net Funded or Fixed ENTERPRISE Debt and Assessed Valuation is based upon the same data as the second section of Chart III for all municipalities, but reflects these facts separately for each of the three groups:—*  
     Cities.  
     Towns over 5,000 population.  
     Towns under 5,000 population.

In classifying the towns into two population groups, the Federal Census of 1910 was used as the basis for the years 1910 to 1913, inclusive, and the State Census of 1915 for the years 1914 and 1915. There were 71 towns in the group of 5,000 population and over for 1910, and 70 towns for 1911, 1912, and 1913, Hyde Park being taken from the list in 1911 upon annexation to Boston. For the year 1914, the increased population by the Census of 1915 caused the transfer of Ludlow, Canton, Lexington, Walpole, Dartmouth, Millbury, Tewksbury, Hingham, South Hadley, Wareham, and Monson to the group of large towns, making the number 81, while the number of small towns correspondingly dropped from 250 to 239. In 1915, two towns in the large town group, Attleborough and Revere, became cities, so that for this report the number of towns represented in the group of 5,000 population and over is 79, while the number of cities is increased to 35.

In the tables and charts, the net funded or fixed debt is shown separately for the two general classes of indebtedness, namely, that for *general* purposes, the liquidation of which is reflected in the tax rate; and that incurred for *public service enterprises*, i.e., for the construction or purchase of public utilities. Under the first class is included all debt that must be met from general revenue. While in some instances special assessments and certain rental charges are applicable to the payment of debt, the purpose of the loan when made is for the construction of some permanent improvement for the general welfare of the municipality and is not expressly for a public utility involving special privileges for which a charge is made sufficient to meet the entire cost of operation, together with maintenance, interest, and debt charges. The general debt includes not only those debts issued under authority of general law, but of special acts, — as in the case of acts authorizing borrowings for purposes similar to those included in the general law.

The second class of loans represents debts incurred for the acquisition of salable, productive possessions, made for the specific purpose of providing special service, such as water supply, electric light plants, and other activities on account of which a special charge is made for special benefits, such charge being based upon the capital invested and the cost of operation, — a function of government in direct competition with similar enterprises operated by individuals, companies, or private corporations. While it would be interesting to be able to show the ratio of the debt to the *property held and used* in conducting municipal enterprises, the necessary information available is too indefinite to be of value, as th

records of valuations of these properties kept by many of the municipalities are very incomplete. We have therefore in our comparison of debt used the assessed valuation of such taxable property as fixed by the assessors, since this property must not only bear the burden of debt issued for general purposes, but must also provide for municipal enterprises where the income is insufficient to pay the operating costs and debt charges.

The ratio of net funded or fixed general debt for cities, it will be noted, is approximately twice as much as that for large towns and five times that for small towns. This unquestionably is partly due to the fact that a great deal of money is expended by cities for public properties and improvements, with the result that greater service is given by them at public expense than by the towns; and partly to the fact that while, prior to the passage of Chapter 719 of the Acts of 1913, cities were limited as to the *amount* that could be raised in the tax levy for the general expenses of the city, there was no statutory limit as to the *purposes* for which money could be borrowed, — a situation which resulted in the incurrence of a great deal of funded debt for purely current operating expenses.

The report made by me on April 15, 1912, pursuant to the provisions of Chapter 142, Resolves of 1911, focused the attention of the Legislature of 1912 upon conditions found in our municipalities respecting indebtedness, with the result that steps were immediately taken to revise existing statutes so as to authorize municipalities to provide adequately for their needs without being compelled to borrow to meet legitimate operating costs, and in 1913, accordingly, a number of acts were passed which completely revised the laws relating to the financing of municipalities; this was done by removing the limitation as to tax rates, and restricting the purposes for which loans could be made.

The towns were never bound by a fixed tax limit; while they were not forced to borrow for general operating expenses, they were, nevertheless, permitted, like the cities, prior to the Acts of 1913, to borrow for any purpose. The ratio of general debt outstanding to valuation in towns is very much less than that in cities, due no doubt to the reasons cited and to the fact that many of our towns pride themselves on having but little or no debt; if a needed improvement is made, they do not hesitate to raise the necessary sum by direct taxation, and thus avoid large interest charges.

It would be interesting if we could present comparable figures both as to the purposes and duration of the loans of cities and towns, but this is impossible owing to the fact that the term "municipal purposes," as formerly used in many cases, included almost every purpose for which municipalities could borrow money. I believe, however, that it can be safely stated that our towns as a class have practiced the "pay as you go" policy, so called, to a greater extent than our cities. Relatively, the number of loans and the period for which they are to run have been less in towns than in cities; but as above stated, this was due in part to the fact that the tax limit in cities compelled the borrowing of funds for

expenses that would have been provided for in the tax levy had they possessed the authority to do so, and lacking such authority, they followed the more expensive method of borrowing. The general acts of 1913 revolutionized the methods of financing municipalities. To-day, loans can be made only for certain specified purposes, and the proceeds of such loans cannot be diverted and used for purposes other than specified by the order or vote authorizing the same.

At the present time a comparison of the borrowing capacity as shown by the statements in the annual city and town reports does not tell the whole story; in fact, such comparisons are likely to be very misleading, for those cities and towns which have the greatest number of special acts exempting certain debts from the debt limit might have the greatest borrowing capacity, this condition being a direct result of special acts and not the result of conservatism on the part of the municipality. I believe that the general statutes should be so framed as to govern general policies and to protect posterity, while the conduct of purely local affairs should be left entirely to the community affected. The present debt limit should, therefore, in my opinion, be modified so as to place the responsibility on the community affected and thus eliminate the necessity for the passage, in many instances, of special acts exempting certain loans which in other municipalities are included within the same.

While attention has been directed to the indebtedness of our municipalities, it should be remembered that funded or fixed debts are offset by public improvements, and I feel that I can safely say that in Massachusetts there is being provided at public expense service equal to or greater than any to be found anywhere in the United States. These charts and tables should, therefore, be considered from this basis rather than from the standpoint of the efficiency or inefficiency of our administrative officers. The tables of this report show costs and from them it will be seen that large sums are being expended for permanent improvements; in fact, an amount considerably in excess of the debt incurred. This, together with the fact that the ratio of indebtedness to assessed valuation, as shown by the following table, is diminishing, is, I think, most gratifying:—

*Net Funded or Fixed Debt and Assessed Valuation.*

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910, . . .	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911, . . .	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912, . . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913, . . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914, . . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915, . . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08

*Aggregate Municipal Indebtedness — Comparisons for 1910, 1913, 1914, and 1915.*

*(a) All Municipalities.*

CLASSIFICATION.	1910	1913	1914	1915
General debt, <sup>1</sup> . . . . .	\$172,449,046	\$181,411,912	\$186,990,616	\$188,240,008
Public service enterprise debt, . . . . .	66,118,553	72,856,892	75,726,130	80,297,746
Total gross funded or fixed debt, . . . . .	\$238,567,599	\$254,268,804	\$262,416,746	\$268,537,754
Sinking funds deducted, . . . . .	70,021,484	70,519,791	72,755,543	73,749,487
Net funded or fixed debt, . . . . .	\$168,546,115	\$183,749,013	\$189,661,203	\$194,788,267
To which may be added: —				
Temporary debt, . . . . .	9,139,691	10,346,666	13,294,932	13,142,589
TOTALS, . . . . .	\$177,685,806	\$194,095,679	\$202,956,135	\$207,930,856

*(b) Cities.*

General debt, <sup>1</sup> . . . . .	\$156,308,327	\$163,672,480	\$168,762,180	\$171,013,397
Public service enterprise debt, . . . . .	50,965,550	58,134,150	61,756,450	67,359,600
Total gross funded or fixed debt, . . . . .	\$207,273,877	\$221,806,630	\$230,518,630	\$238,372,997
Sinking funds deducted, . . . . .	66,843,242	66,946,029	69,527,144	70,746,258
Net funded or fixed debt, . . . . .	\$140,430,635	\$154,860,601	\$160,991,486	\$167,626,739
To which may be added: —				
Temporary debt, . . . . .	6,491,302	7,227,356	9,130,083	9,187,285
TOTALS, . . . . .	\$146,921,937	\$162,087,957	\$170,121,569	\$176,814,024

*(c) Towns Over 5,000 Population.*

General debt, <sup>1</sup> . . . . .	\$12,872,337	\$14,127,793	\$14,786,152	\$14,080,973
Public service enterprise debt, . . . . .	12,071,146	11,109,498	10,702,906	9,672,663
Total gross funded or fixed debt, . . . . .	\$24,943,483	\$25,237,291	\$25,489,058	\$23,753,636
Sinking funds deducted, . . . . .	2,646,536	3,071,135	2,751,735	2,508,098
Net funded or fixed debt, . . . . .	\$22,296,947	\$22,166,156	\$22,737,323	\$21,245,538
To which may be added: —				
Temporary debt, . . . . .	1,873,512	2,125,055	3,007,148	2,570,670
TOTALS, . . . . .	\$24,170,459	\$24,291,211	\$25,744,471	\$23,816,208

*(d) Towns Under 5,000 Population.*

General debt, <sup>1</sup> . . . . .	\$3,268,382	\$3,611,639	\$3,142,284	\$3,145,638
Public service enterprise debt, . . . . .	3,081,857	3,613,244	3,266,774	3,265,483
Total gross funded or fixed debt, . . . . .	\$6,350,239	\$7,224,883	\$6,409,058	\$6,411,121
Sinking funds deducted, . . . . .	531,706	502,627	476,664	495,131
Net funded or fixed debt, . . . . .	\$5,818,533	\$6,722,256	\$5,932,394	\$5,915,990
To which may be added: —				
Temporary debt, . . . . .	774,877	994,255	1,157,701	1,384,634
TOTALS, . . . . .	\$6,593,410	\$7,716,511	\$7,090,095	\$7,300,624

<sup>1</sup> Includes Cemetery debt and Trust Funds used.

CHART I.

**TOTAL NET FUNDED OR FIXED DEBT  
AND ASSESSED VALUATION  
ALL MUNICIPALITIES**

**DEBT**   **VALUATION**

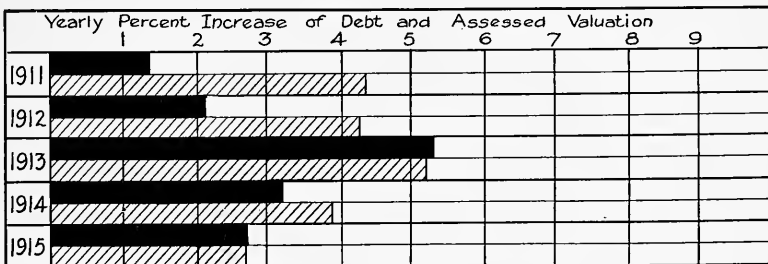
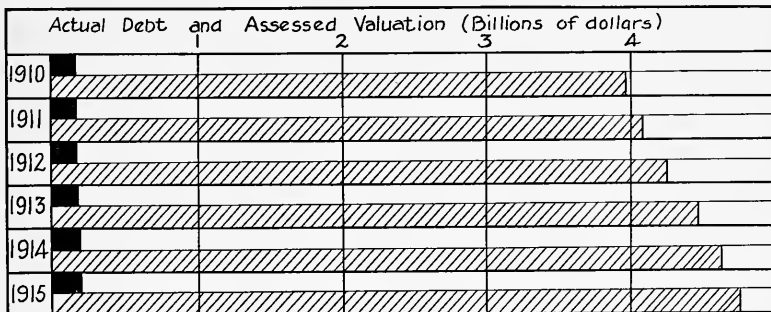
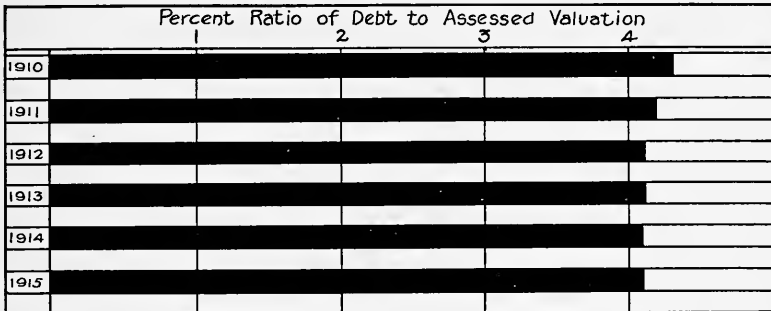




CHART II.

# NET FUNDED OR FIXED GENERAL DEBT AND ASSESSED VALUATION ALL MUNICIPALITIES

DEBT ■ VALUATION ▨

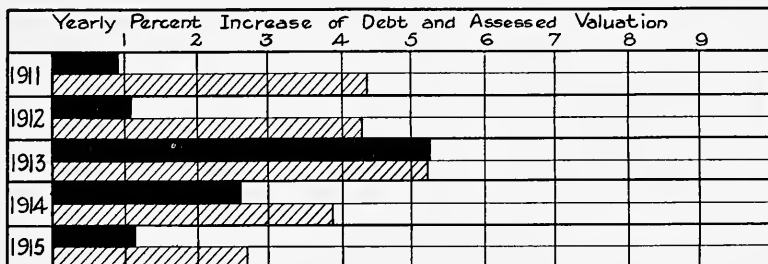
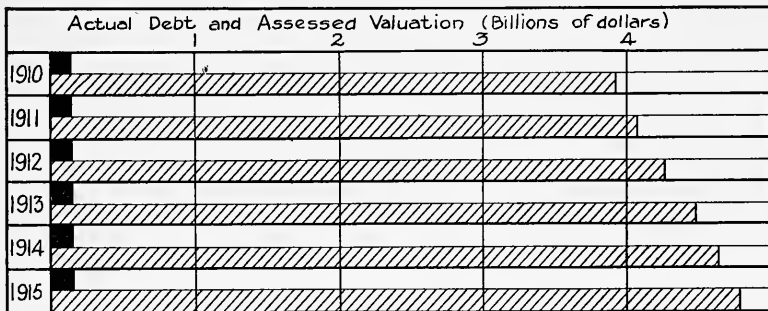
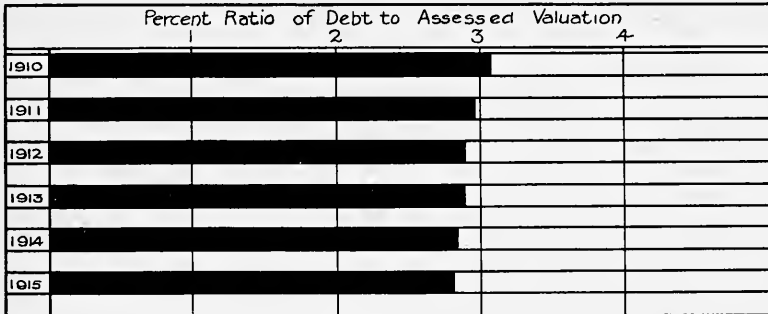






CHART III.

**NET FUNDED OR FIXED ENTERPRISE DEBT  
AND ASSESSED VALUATION  
ALL MUNICIPALITIES**

**DEBT ■ VALUATION ▨**

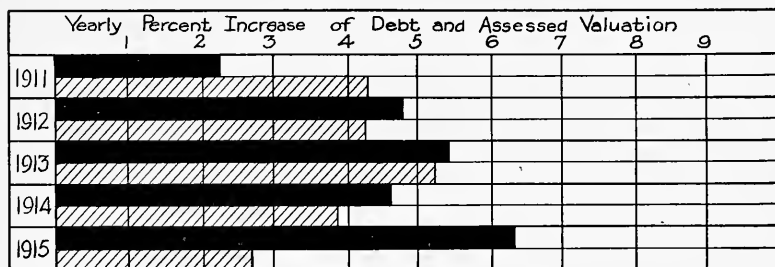
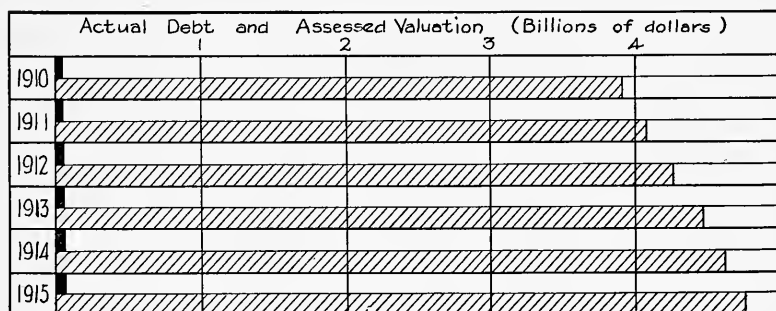
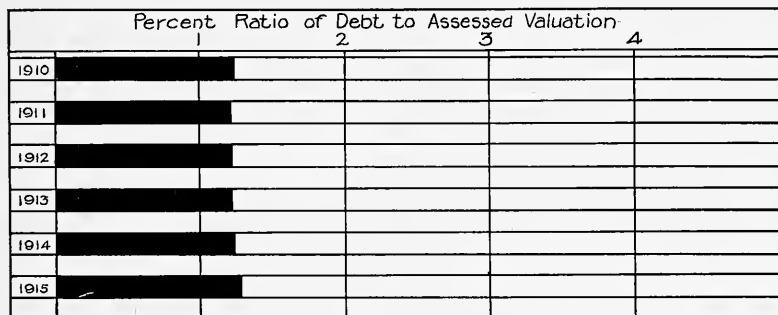




CHART IV.

**TOTAL NET FUNDED OR FIXED DEBT  
RATIO TO ASSESSED VALUATION**

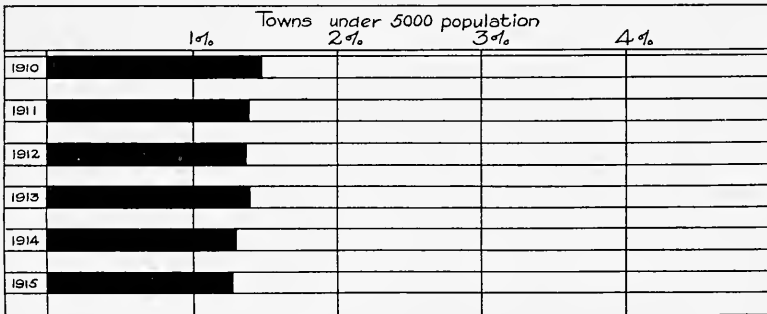
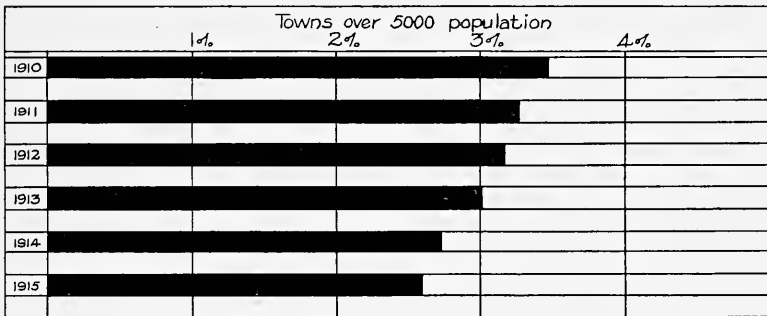
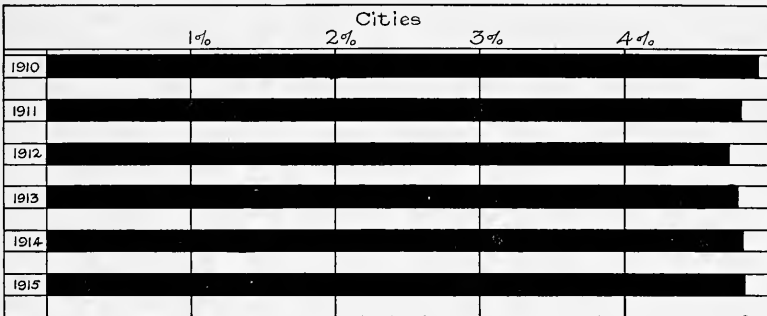
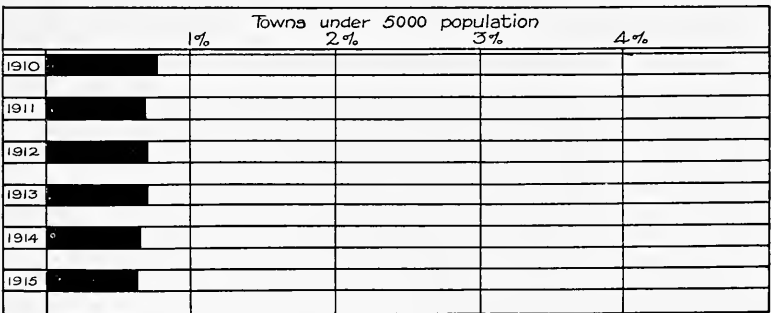
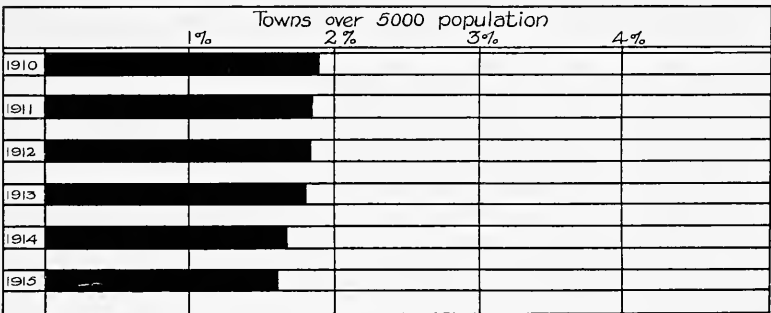
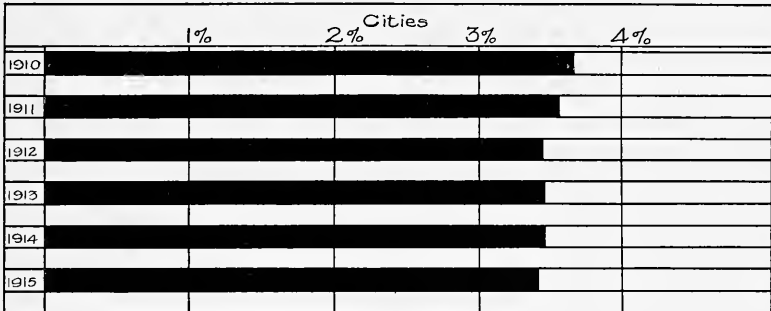




CHART V.

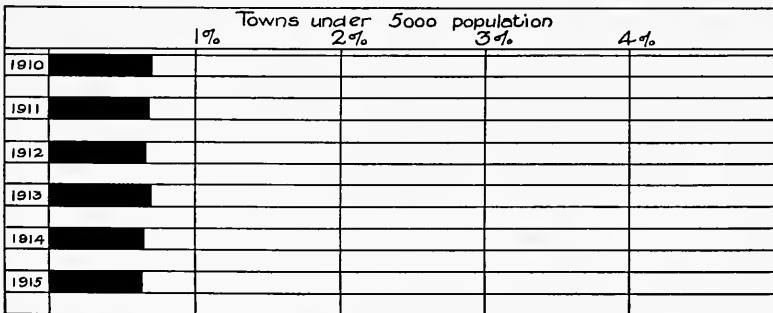
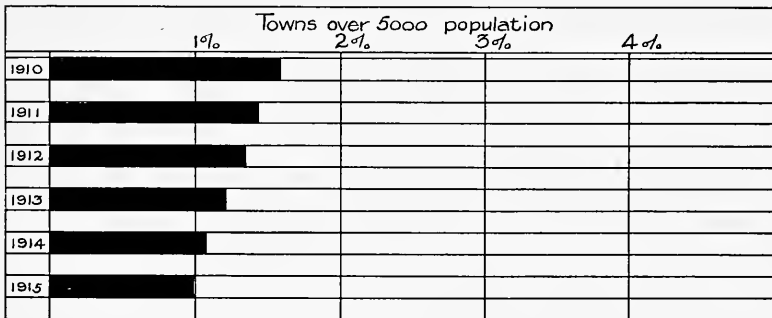
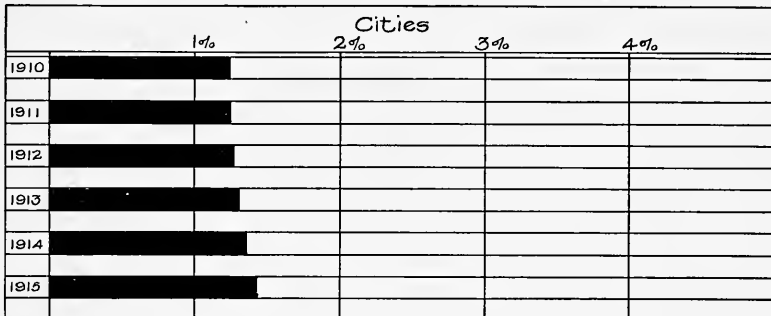
# NET FUNDED OR FIXED GENERAL DEBT RATIO TO ASSESSED VALUATION





# CHART VI.

## NET FUNDED OR FIXED ENTERPRISE DEBT RATIO TO ASSESSED VALUATION







# CHART VII.

## ACTUAL TOTAL NET FUNDED OR FIXED DEBT AND ASSESSED VALUATION

DEBT ■ VALUATION ▨

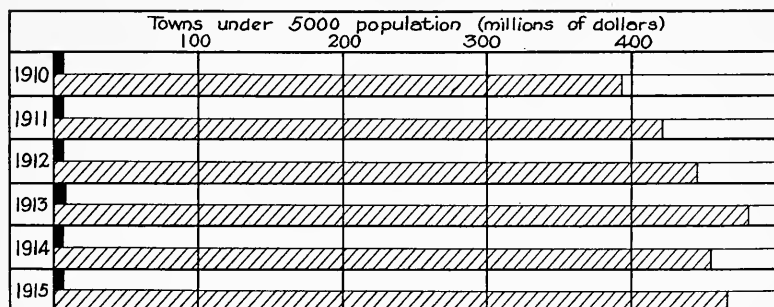
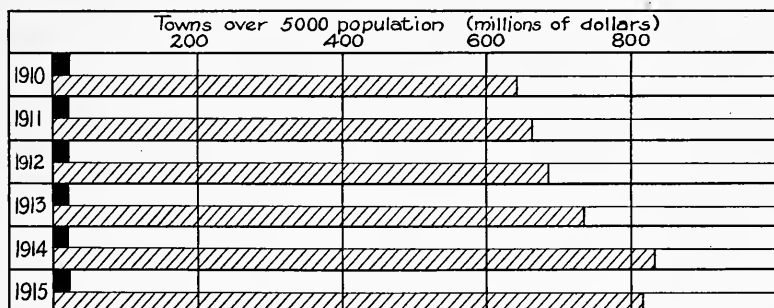
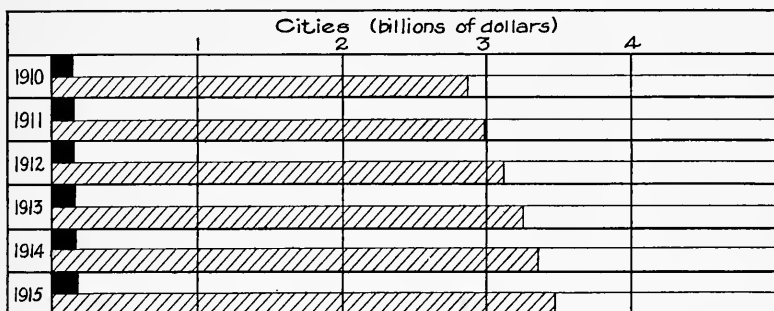




CHART VIII.

# ACTUAL NET FUNDED OR FIXED GENERAL DEBT AND ASSESSED VALUATION

DEBT ■ VALUATION ▨

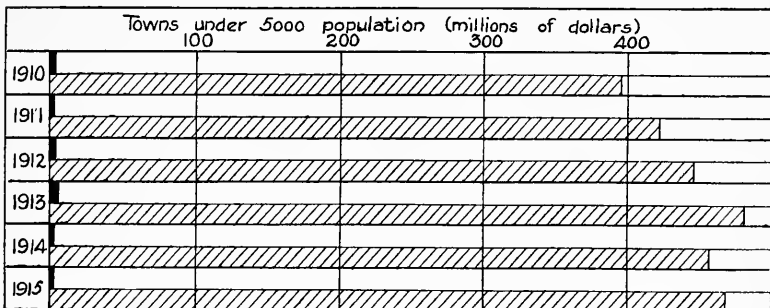
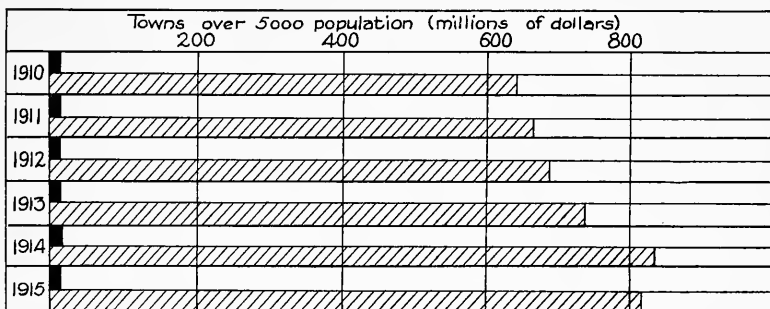
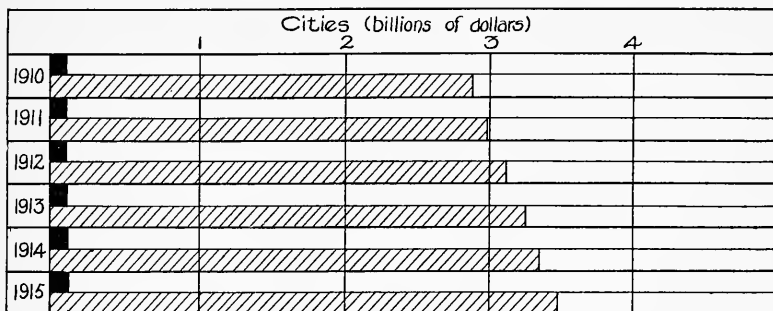
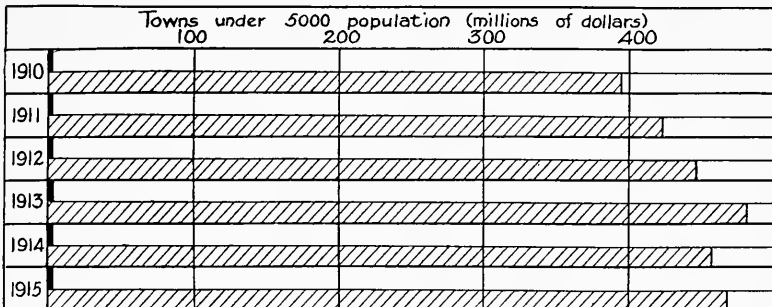
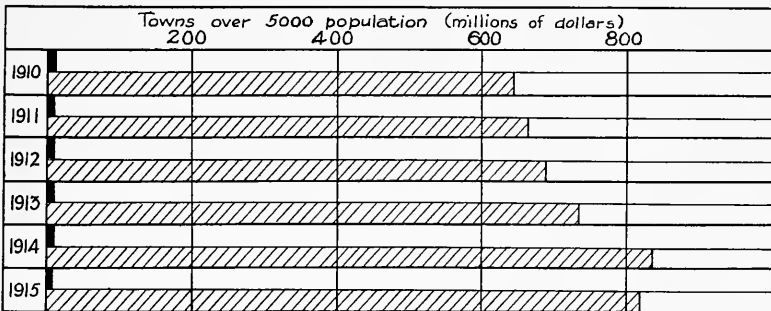
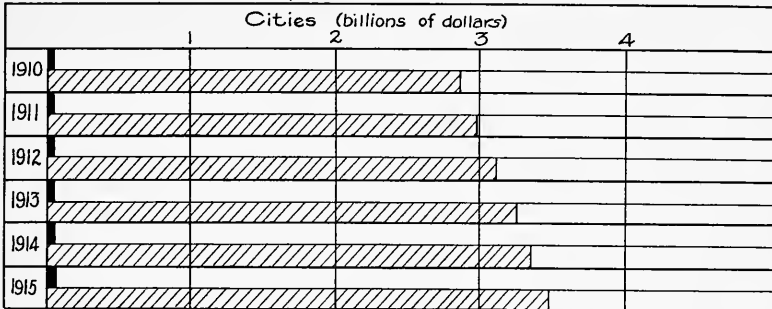




CHART IX.

# ACTUAL NET FUNDED OR FIXED ENTERPRISE DEBT AND ASSESSED VALUATION

DEBT ■ VALUATION ▨





## THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

The certification of town and district notes under the acts of 1913 and 1915 continues under conditions that more than justify the assumption of this function by the Commonwealth. The number of notes annually certified by the Director of the Bureau of Statistics since the original act went into effect, January 1, 1911, and the amount of loans represented by such notes, are shown in the following table:—

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911, . . . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912, . . . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913, . . . . .	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914, . . . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915, . . . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916, . . . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917, <sup>1</sup> . . . . .	1,277	13,622,406.64	611	601,696.00	1,888	14,224,102.64

<sup>1</sup> To October 30, inclusive.

The number and amount of notes certified for revenue and other temporary purposes and for general purposes, which are shown separately in this table, give evidence of the increasing tendency to make loans for permanent improvements and for general purposes covering a term of years in the form of notes, subject to this official state certification, in preference to bonds, which are not safeguarded in this manner.

## THE AUDITING OF MUNICIPAL ACCOUNTS AND THE INSTALLATION OF ACCOUNTING SYSTEMS.

Since the appearance of my ninth report a year ago, the cities of Cambridge, Everett, Fitchburg, and Peabody, and the towns of Athol, Belchertown, Grafton, and Topsfield have petitioned for an audit of their accounts and the installation of an accounting system by the Bureau of Statistics under the provisions of Chapter 598, Acts of 1910, and amendments thereof. The towns of Clinton and Gay Head have petitioned for an audit of their accounts, and the towns of Billerica and Millville have petitioned for the installation of an accounting system. There are now 82 municipalities (21 cities and 61 towns) which have taken advantage of this act up to the present time, the list being given at the beginning of this report on the page opposite the introductory text.

The work performed by the Bureau of Statistics in reforming and standardizing financial procedure in all of these cities and towns has had its origin, as provided by statute, in a vote of the city government in the cities and a vote of the citizens in the towns in town meeting (except that,

in addition, auditing has been done in the towns of Barnstable, Braintree, Chilmark, and Hubbardston during the past year upon a petition of the Selectmen pursuant to the provisions of Chapter 192, General Acts of 1917), the cost of the work being assessed back upon the municipality, this Bureau having no power to proceed upon its own volition. The fact that so many cities and towns, within the seven-year period during which the statute providing for this work has been operative, have come to perceive the necessity of revising their accounting systems and of adjusting their financial procedure in accordance with modern methods and accepted principles of sound financial administration, can but be regarded as most gratifying.

#### MUNICIPAL FINANCE LEGISLATION OF 1917.

The Legislature of 1917 passed five general acts affecting municipal finances. Chapter 264, entitled "An Act to Authorize Cities and Towns to make Certain Emergency Appropriations in Time of War," gives authority to cities and towns "during the continuance of the existing state of war between the United States and any foreign country, to appropriate such sums of money as they may deem necessary to conserve health and to protect persons and property; to establish, maintain, and equip training fields; to purchase military equipment and supplies; and for the purpose of conserving the food supply, to do such things as they may deem necessary to assist in the raising and distribution of food products," provision being made for the incurrence of debt for this purpose and the issue of bonds or notes therefor for a period not exceeding five years. The act further provided that "If a city or town, acting under the authority herein granted, shall plough or harrow or furnish other aid in the cultivation of private land situated in such city or town upon application of the owner of such land and for his benefit, the cost of such work shall be paid by the owner and bills shall be rendered to the owner therefor, and if not paid on or before the first day of April of any year, the amount so due and unpaid may be assessed on the land upon which the work was done, and shall be a lien on the said land enforceable in the same manner and with the same effect as is provided in the case of assessments for the suppression of the gypsy and brown tail moth."

Chapter 159 authorized the auditing of accounts and the installation of an accounting system by the Director of the Bureau of Statistics of fire, water, light, watch and improvement districts under provisions similar to those in accordance with which such service is rendered cities and towns by Chapter 598, Acts of 1910 and amendments thereto.

Chapter 192 provided for an audit by the Director of the Bureau of Statistics of the accounts of a town upon petition of the selectmen whenever, in their opinion, the condition of the accounts are such as to warrant such action without a vote of the town being necessary as required by Chapter 598, Acts of 1910.



Chapter 24 authorized the Director of the Bureau of Statistics to supply approximately at cost cities and towns, in which accounting systems have been installed under the law, with such books, forms, or other articles as they may require from time to time after the original installation of a system.

Chapter 221 amended Chapter 835, Acts of 1913, so as to provide that "the selectmen shall insert in the warrant for every special town meeting all subjects the insertion of which shall, in writing, be requested of them by one hundred registered voters or by ten per cent of the total number of registered voters of the town."

#### LEGISLATION RECOMMENDED.

The administration of the laws relating to municipal finances continues to be productive of experience which makes desirable the passage of additional perfecting amendments to existing law.

1. In one particular, with reference to the authority granted by the provisions of Chapter 719, Acts of 1913, to cities and towns to borrow in anticipation of revenue, the situation has become acute by virtue of the passage of the income tax law of 1916. Section 3 of the act referred to provides for such borrowing in the case of cities and towns to an amount which "shall not exceed in the aggregate the total tax levy of the preceding financial year, together with the bank, corporation, and street railway tax received during the preceding financial year," etc. It would now seem only proper that provision should be made for including the receipts from the Commonwealth on account of the income tax in computing the maximum amount which can be borrowed for the purpose in question.

2. Section 4 of Chapter 719, Acts of 1913, provides for temporary borrowing in anticipation of reimbursement of moneys expended for grade crossings and for highway construction, where such reimbursements are to be made by the Commonwealth. We find that at the present time the County Commissioners are joining with the State and the towns in constructing highways, a considerable portion of the cost being borne in the first instance by the towns, and reimbursement being made later by both the Commonwealth and the county. It would seem desirable, accordingly, to permit cities and towns to borrow in anticipation of such reimbursements from the county as well as from the Commonwealth.

3. The returns made to this department indicate that many of our cities and towns are, either consciously or unconsciously, creating a deficit by failing to provide sufficient overlay to meet abatements granted on account of taxes assessed. It has been our contention that under the provisions of Section 37, Part 1, Chapter 490, Acts of 1909, the assessors should, by assessment, insure sufficient revenue to meet all appropriations made; and in this connection I would call attention to the provisions of Chapter 823 of the Acts of 1913, which states that assessors may assess

an overlay to an amount not to exceed five per cent of the levy, such overlay to be used to cover abatements granted. There would seem to be no good reason, therefore, why the assessors, as a matter of principle, should not make ample provision in their levy to cover any possible abatements, being assured that should a surplus result in the overlay account, it could be used only for extraordinary or unforeseen expenses. There appears, however, to be a difference of opinion regarding the authority and duty of the assessors in this matter under a strict interpretation of the statute, in view of which it seems to me that Section 37, Part 1, Chapter 490, Acts of 1909, should be amended so as to make clear the duty of assessors to assess a sufficient amount to cover abatements.

4. Owing to the operation of the income tax law, certain towns are finding themselves in difficulty in the matter of being able to borrow necessary funds to meet liabilities incurred between the beginning of the financial year and the town meeting through action by the selectmen, as contemplated by the provisions of Chapter 83, General Acts of 1915. This act permitted the issue of notes, by vote of a majority of the selectmen, during the period in question, to an amount in any one month not to exceed one-twelfth of the previous year's tax levy. It would seem apparent that this privilege should, in justice to and consistently with the intent and spirit of the act, be broadened so as to permit the receipts on account of income taxes of the previous year to be included in the bases for computing the borrowing capacity.

I recommend suitable legislation for the purpose of carrying out the above suggestions.

#### CONCLUSION.

The work of the Municipal Division, in common with other branches of the Bureau of Statistics, has been affected to some extent during the current year by virtue of the extraordinary demands made upon the department because of the duties placed upon me as Director of Military Enrolment for the Commonwealth under the Selective Draft Act, and the loss of two experienced agents to other branches of the public service, but more particularly because of the necessity of utilizing to an unusual extent the regular staff of the division in connection with the installation of accounting systems, for which work it has not been practicable to employ temporary help, without training and experience in municipal accounting problems. The publication of this report has, for these reasons, been unavoidably delayed, while the analysis and compilation of much other information either already in our files, or readily procurable, which should be made available for the benefit of the public and officials charged with the responsibility of the financial administration of our cities and towns, has had to be postponed. It is my hope that we may have a return to more normal conditions at an early date and that means will ultimately be provided whereby the Bureau will be able to extend its usefulness to the cities and towns of the Commonwealth as a clearing

house of information and service with respect to their municipal financial problems.

In conclusion, I wish to record anew my appreciation of the competent and efficient manner in which Mr. Theodore N. Waddell, Chief of the Municipal Division, who has had immediate charge of the statistical work and of the examination of town and district notes prior to certification, and Mr. Edward H. Fenton, Chief Accountant, in charge of the auditing of municipal accounts and the installation of accounting systems, have performed their respective duties; and also to recognize the ability and faithfulness with which Miss Hannah M. Varney has performed the many exacting duties entrusted to her in connection with the clerical work of the division and the preparation of the tables in this report.

CHARLES F. GETTEMY,

*Director, Bureau of Statistics.*

STATE HOUSE, BOSTON, November 15, 1917.

## PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 35 cities; (II) the 79 towns having a population of 5,000 or over; and (III) the towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

## PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 35 cities of the Commonwealth (pp. 4–25). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged and graded, for purposes of comparison, according to the population of the Massachusetts Census of 1915, the receipts being shown on the left-hand page and the payments on the right, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 28, 29) shows receipts from *General* and Table III (pp. 30, 31) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 32–40) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 41) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified

according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 42) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 35 cities.

It is of interest to note that of the total revenue receipts of the 35 cities of the Commonwealth for the year covered by the report, 77.2 per cent is from general revenue sources and 22.8 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 77.2 per cent from general and 22.8 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 45-67), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 67) we note that the total interest burden of the 35 cities for the year covered by the report was \$11,600,419.45, of which \$6,477,188.17, or 55.8 per cent, was interest on the general debt; \$592,157.78, or 5.1 per cent, was interest on revenue and other temporary loans; and the remaining 39.1 per cent of the total interest payments was for debt on account of trust funds used, public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, state assessments on account of grade crossing abolition, and mis-

cellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,645,538.23, or 27.3 per cent of the total interest burden of the city. (See also payments to the state sinking and loan funds on page 74). Over 56 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 71) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 72), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 73), the debt transactions for 1915, classified according to the character of the obligation; Table XIV (p. 74) shows separately the payments to the state sinking and loan funds; and Table XV (p. 75) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 71) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 73) is of interest as showing the amount of debt incurred during the fiscal year 1915 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments for sewer, park, and water purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State on its account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans

whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

*Payments to the state sinking and loan funds* on account of grade crossings and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 74). The aggregate amount thus paid for the 35 cities in 1915 was \$688,477.52, of which *Boston* paid \$425,506.62, or 61.8 per cent.

Table XV (p. 75) is of interest as showing the relative use by the 35 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 79) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1915.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 84-127), are similar in form and detail to those given for the cities in Part I, the towns being arranged in groups of four according to graded population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 130-137, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 140, 141) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.





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## ANALYSIS TABLES.

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- I. Excess or Deficiency of Revenue
  - A. Cities
  - B. Towns over 5,000
- II. Revenue Charges for Maintenance, Interest, and Debt Requirements
  - A. Cities
  - B. Towns over 5,000
- III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue

*Excess or Deficiency of Revenue: Cities.*

CITIES. (In order of population, 1915)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1911	1912	1913	1914	1915	1911	1912
BOSTON, . . . .	\$30,000,524	\$30,259,107	\$31,609,061	\$31,544,126	\$33,360,831	\$27,679,202	\$29,232,926
WORCESTER, . . . .	3,543,314	3,682,195	3,804,356	4,302,019	4,851,389	3,474,436	3,704,051
FALL RIVER, . . . .	2,223,436	2,243,150	2,280,603	2,724,101	2,872,813	2,180,845	2,283,455
NEW BEDFORD, . . . .	2,390,305	2,568,036	2,556,981	2,971,869	3,021,621	2,256,199	2,550,891
CAMBRIDGE, . . . .	2,621,286	2,910,838	2,906,693	3,063,704	3,422,230	2,834,005	2,957,908
LOWELL, . . . . .	1,993,263	2,060,428	2,100,621	2,257,427	2,372,829	2,098,195	2,067,256
SPRINGFIELD, . . . .	2,719,875	2,965,978	3,342,990	3,461,575	4,012,635	2,393,766	2,589,819
LYNN, . . . . .	2,028,127	1,996,751	2,177,587	2,384,132	2,520,991	1,818,549	1,921,658
LAWRENCE, . . . . .	1,516,906	1,729,465	1,654,554	1,674,935	1,748,500	1,660,930	1,579,321
SOMERVILLE, . . . . .	1,623,007	1,636,209	1,705,834	1,795,806	1,949,608	1,605,410	1,640,906
BROCKTON, . . . . .	1,283,546	1,296,852	1,245,544	1,433,806	1,633,745	1,174,637	1,273,630
HOLYOKE, . . . . .	1,645,958	1,747,030	1,836,076	2,026,170	2,078,611	1,502,134	1,655,326
HAVERHILL, . . . . .	914,661	975,233	1,064,266	1,066,668	1,184,011	894,440	942,351
MALDEN, . . . . .	982,072	970,375	1,018,641	1,054,977	1,142,657	956,046	983,655
CHELSEA, . . . . .	801,732	870,272	868,112	847,728	883,996	832,082	856,893
NEWTON, . . . . .	1,592,002	1,678,048	1,755,372	1,786,869	1,867,139	1,541,199	1,543,093
QUINCY, . . . . .	906,837	894,225	1,106,564	1,059,383	1,187,345	916,527	986,585
FITCHBURG, . . . . .	804,012	837,503	904,047	904,064	1,080,833	801,157	836,336
PITTSFIELD, . . . . .	716,075	753,287	776,709	900,836	1,012,250	654,145	707,348
EVERETT, . . . . .	753,967	754,109	831,992	842,534	881,830	727,833	769,425
SALEM, . . . . .	777,476	879,397	892,780	931,744	973,108	776,172	839,457
TAUNTON, . . . . .	746,934	793,487	803,889	853,937	904,310	735,223	772,674
MEDFORD, . . . . .	620,139	631,379	608,570	700,464	739,831	594,140	598,400
WALTHAM, . . . . .	611,593	623,707	640,921	676,017	728,311	607,462	596,434
CHICOPEE, . . . . .	482,755	530,007	556,356	552,360	604,063	445,484	478,936
REVERE, . . . . .	473,066	551,738	512,239	532,049	607,892	484,932	503,872
GLOUCESTER, . . . . .	582,415	653,943	655,426	672,311	694,222	671,131	711,734
BEVERLY, . . . . .	765,274	718,111	806,432	810,255	815,865	620,889	672,800
NORTH ADAMS, . . . . .	415,308	382,284	404,480	384,977	436,564	357,772	378,811
NORTHAMPTON, . . . . .	409,880	405,455	416,994	447,791	487,172	355,659	379,102
ATTLEBORO, . . . . .	345,169	389,830	496,321	431,243	456,007	323,044	356,126
MELROSE, . . . . .	401,536	442,341	442,989	448,185	495,686	428,729	448,205
WOBURN, . . . . .	319,202	327,688	332,979	389,560	403,059	354,049	363,162
NEWBURYPORT, . . . . .	372,485	332,339	341,293	320,841	339,054	321,213	313,637
MARLBOROUGH, . . . . .	308,403	321,200	327,432	329,782	350,573	307,126	304,824
35 Cities, . . . .	\$68,693,140	\$70,811,997	\$73,785,704	\$76,584,245	\$82,121,631	\$65,384,762	\$68,802,007

*Excess or Deficiency of Revenue: Cities — Concluded.*

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1913	1914	1915	1911	1912	1913	1914	1915
\$30,885,288	\$31,413,486	\$32,070,327	+\$2,321,322	+\$1,026,181	+\$723,773	+\$130,640	+\$1,290,504
4,068,918	4,327,992	4,615,515	+68,878	—21,856	—264,562	—25,973	+235,874
2,613,173	2,668,109	2,677,330	+42,591	—40,305	—332,570	+55,992	+195,488
2,730,782	2,965,721	2,955,149	+134,106	+17,145	—173,801	+6,148	+66,472
3,073,292	3,255,296	3,494,299	—212,719	—47,070	—166,599	—191,592	—72,069
2,269,152	2,408,133	2,378,472	—104,932	—6,828	—168,531	—150,706	—5,643
2,875,046	3,366,120	3,473,606	+326,109	+376,159	+467,944	+95,455	+539,029
2,052,354	2,293,589	2,416,457	+209,578	+75,093	+125,233	+90,543	+104,534
1,727,003	1,827,475	1,831,814	—144,024	+150,144	—72,449	—152,540	—133,314
1,761,384	1,833,621	1,883,450	+17,597	—4,697	—55,550	—37,815	+66,158
1,358,265	1,460,932	1,567,900	+108,909	+23,222	—112,721	—27,126	+65,845
1,750,013	1,969,192	1,990,935	+143,824	+91,704	+86,063	+56,978	+87,676
955,909	1,030,599	1,115,685	+20,221	+32,882	+108,357	+36,069	+68,326
1,012,077	1,047,761	1,105,498	+26,026	—13,280	+6,564	+7,216	+37,159
987,561	888,390	944,388	—30,350	+13,379	—119,449	—40,662	—60,392
1,631,321	1,700,797	1,771,546	+50,803	+134,955	+124,051	+86,072	+95,643
1,075,323	1,125,325	1,169,594	—9,690	—92,360	+31,241	—65,942	+17,751
885,117	966,930	1,075,158	+2,855	+667	+13,930	—62,866	+5,675
731,403	951,036	1,042,653	+61,930	+45,439	—4,694	—50,200	—30,403
828,542	856,026	928,063	+26,134	—15,316	+3,450	—13,492	—46,233
994,800	983,314	1,010,256	+1,304	+39,940	—102,020	—51,570	—37,148
815,956	844,873	871,189	+11,711	+20,813	—12,067	+9,064	+33,121
639,013	687,407	728,620	+25,999	+32,979	—30,443	+13,057	+11,211
645,608	660,355	684,565	+4,131	+27,273	—4,687	+15,662	+43,746
522,501	532,026	585,359	+37,271	+51,071	+33,855	+20,334	+18,704
526,378	548,401	623,662	—11,866	+47,866	—14,139	—16,352	—15,770
691,652	703,908	690,629	—88,716	—57,791	—36,226	—30,597	+3,593
744,497	734,830	761,707	+144,385	+45,311	+61,925	+75,425	+54,158
382,807	395,790	426,790	+58,136	+3,473	+21,673	—10,813	+9,774
379,018	415,403	456,943	+54,221	+26,353	+27,976	+32,388	+30,229
405,043	439,487	471,504	+22,125	+33,704	+91,278	—8,244	—15,497
459,904	491,089	483,222	—27,193	—5,864	—16,915	—42,904	+12,464
358,230	377,903	389,369	—34,847	—35,474	—25,251	+11,657	+13,690
327,029	309,189	315,587	+51,272	+18,702	+14,264	+11,652	+23,467
309,661	320,882	317,055	+1,277	+16,376	+17,771	+8,900	+33,518
\$73,524,020	\$76,800,387	\$79,374,296	+\$3,308,378	+\$2,009,990	+\$261,684	—\$216,142	+\$2,747,335

## STATISTICS OF MUNICIPAL FINANCES.

*Excess or Deficiency of Revenue: Towns over 5,000 Population.*

TOWNS. (In order of pop- ulation, 1915)	REVENUE FOR CURRENT CHARGES				CURRENT CHARGES AGAINST REVENUE				EXCESS (+) OR DEFICIENCY (-) OF REVENUE			
	1911	1912	1913	1914	1915	1911	1912	1913	1914	1915	1911	1912
Brookline, . .	\$1,555,753	\$1,477,644	\$1,621,925	\$1,776,578	\$1,766,115	\$1,383,132	\$1,431,275	\$1,535,348	\$1,596,226	\$1,599,095	+\$172,621	+\$46,369
Peabody, . .	422,626	507,681	487,450	469,136	555,300	387,397	433,713	434,739	459,432	496,247	+35,229	+73,968
Westfield, . .	379,511	380,055	391,091	463,002	467,748	356,691	356,691	347,287	402,199	466,752	+52,415	+46,804
Leominster, . .	328,183	375,615	364,138	351,764	399,592	301,061	301,061	303,459	344,050	360,671	+60,709	+67,714
Watertown, . .	407,027	443,378	476,301	516,539	516,539	345,220	360,704	392,189	447,954	447,954	+61,807	+43,633
Gardner, . .	277,718	321,816	297,170	303,836	329,918	243,720	271,370	298,335	282,486	288,659	+33,998	+50,446
Framingham, . .	362,941	391,269	401,979	438,668	434,403	330,023	375,876	369,521	346,045	403,782	+34,758	+41,259
Uxbridge, . .	361,776	373,171	417,582	448,253	460,571	344,588	374,119	371,119	357,029	429,820	+16,888	+33,771
Southbridge, . .	157,216	175,903	163,267	178,313	214,272	137,741	144,116	161,943	177,515	196,343	+31,787	+27,929
Methuen, . .	229,489	226,214	227,007	240,764	240,764	182,951	206,017	206,017	219,233	231,659	+48,055	+21,813
Weymouth, . .	250,811	237,055	279,078	238,488	295,443	245,517	235,820	252,641	269,169	277,315	+1,294	+1,215
Milford, . .	187,128	200,955	207,305	196,331	195,282	163,343	181,669	197,057	190,807	209,325	+23,785	+19,286
Adams, . .	148,094	152,694	152,950	159,552	167,087	146,752	145,962	148,528	149,362	167,786	+1,342	+6,732
Clinton, . .	252,128	259,330	278,604	280,621	243,432	235,189	253,450	269,681	231,743	258,594	+16,939	+5,880
Plymouth, . .	267,492	278,864	270,828	292,978	314,094	245,365	254,100	267,710	290,552	288,014	+21,077	+28,764
Wakefield, . .	368,914	330,215	360,829	393,933	423,611	370,647	321,002	322,414	307,389	311,031	+1,763	+20,877
Wintrop, . .	330,225	335,293	331,799	370,239	384,831	302,863	319,128	339,058	363,346	373,102	+17,362	+10,165
Greenfield, . .	185,103	195,034	255,409	235,655	226,676	170,198	191,562	227,868	229,380	226,813	+14,905	+3,472
Webster, . .	173,080	160,537	156,847	180,490	188,556	158,216	136,399	148,519	166,296	162,859	+14,864	+24,138
West Springfield, . .	194,655	212,872	234,330	213,228	261,710	168,991	179,132	206,460	194,129	234,855	+25,664	+33,740
Danvers, . .	228,743	234,474	239,385	255,715	277,909	197,706	208,820	218,953	224,164	222,192	+31,037	+25,654
Natick, . .	212,867	208,322	263,602	256,150	320,202	228,455	225,667	247,264	249,255	305,558	+10,618	+16,338
Dedham, . .	251,569	276,909	284,516	293,297	298,964	250,750	256,285	273,931	269,115	290,236	+3,819	+30,624
Norwood, . .	210,041	241,009	244,266	308,868	308,868	184,982	208,691	251,804	241,141	270,236	+95,059	+32,915
Saugus, . .	171,146	174,361	186,631	191,452	191,575	157,556	168,210	181,125	192,697	181,068	+13,590	+6,151
Winchester, . .	283,555	317,123	332,128	357,451	372,035	262,060	316,672	309,991	327,065	357,467	+21,505	+451
Washampton, . .	140,640	131,653	178,071	166,371	205,194	111,280	132,427	127,398	154,011	167,805	+19,226	+29,360
Acton, . .	186,906	182,767	188,797	192,751	213,538	150,569	170,038	174,037	167,992	195,080	+36,337	+17,719
Falmes, . .	118,955	108,583	110,056	106,580	109,387	94,151	95,880	113,075	110,832	123,939	+12,713	+3,019
N. Attleborough, . .	258,431	266,531	264,892	218,458	292,065	243,374	251,886	261,173	245,638	276,419	+15,037	+14,645
Bridgewater, . .	73,267	89,552	87,119	89,552	101,049	60,169	67,493	83,043	83,043	90,517	+2,280	+4,280
Ware, . .	118,003	132,945	116,671	124,710	136,518	114,669	121,469	121,469	116,301	132,551	+3,334	+10,579
Brantree, . .	233,425	244,777	255,322	260,566	260,566	188,052	206,473	216,227	228,708	222,971	+17,272	+26,952
Norbridge, . .	83,954	102,524	105,137	111,019	119,978	82,472	89,020	97,070	104,494	106,355	+1,482	+13,514
Middleborough, . .	157,566	160,121	172,001	172,001	172,001	132,208	132,208	151,055	157,757	159,656	+5,913	+9,913
Milton, . .	471,186	433,405	475,152	480,304	494,872	420,106	428,683	428,683	458,204	456,331	+7,222	+4,722
Amesbury, . .	157,677	175,093	176,708	173,298	199,056	161,350	173,546	156,714	178,370	196,323	+3,673	+1,247

## ANALYSIS TABLES.

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	182,425	196,033	218,664	243,171	254,311	176,549	188,514	207,344	229,145	243,758	+5,876	+7,519	+11,320	+14,026	+10,553
Belmont, . . .	182,425	196,033	218,664	243,171	254,311	176,549	188,514	207,344	229,145	243,758	+5,876	+7,519	+11,320	+14,026	+10,553
Andover, . . .	182,817	187,986	179,916	196,006	216,008	153,727	157,205	168,004	173,215	178,088	+29,000	+26,884	+11,912	+23,391	+37,920
Montague, . .	100,666	104,466	100,186	106,157	110,258	92,758	98,362	92,607	96,694	100,156	+7,903	+6,104	+7,579	+9,463	+50,082
Marblehead, .	274,085	245,556	300,674	300,674	325,053	210,305	226,998	252,137	246,053	274,970	+18,558	+18,558	+55,477	+54,621	+10,163
Whitman, . . .	139,492	137,718	158,812	132,868	154,951	135,799	138,622	145,900	150,159	148,863	+3,693	-904	+12,892	-17,991	+5,568
Stoughton, . .	138,295	146,220	171,240	171,005	176,730	150,498	163,130	179,514	174,148	174,922	+3,004	+3,004	+2,393	+2,393	+5,658
Swampscott, .	213,292	245,603	290,258	290,258	314,585	221,168	235,793	282,645	292,973	296,155	-9,698	-1,788	-16,770	+13,851	+17,232
Rockland, . .	133,173	142,593	141,104	133,108	178,570	124,566	132,299	136,391	139,349	156,372	+8,809	+10,294	+4,713	+13,819	+22,198
Stoughton, . .	123,051	123,114	123,051	123,114	123,051	107,674	113,710	115,359	119,935	137,499	+12,102	+12,102	+17,646	+3,179	+1,359
Reading, . . .	188,115	206,016	228,210	228,210	249,235	173,695	192,002	203,340	203,340	235,643	+14,870	+14,870	+24,870	+8,071	+13,592
Maynard, . . .	83,011	83,933	81,311	81,311	97,507	79,911	80,538	83,834	79,895	90,557	+3,100	+4,169	+10,099	+1,916	+6,950
Hudson, . . .	147,438	130,441	142,126	142,126	141,555	133,361	141,555	134,978	143,110	142,046	+14,077	-2,128	+15,063	+15,063	+29,258
Concord, . . .	206,380	222,993	238,657	238,657	278,792	189,702	215,914	233,254	246,413	260,546	+16,678	+7,079	+5,505	-7,756	+18,246
Great Barrington,	95,200	100,635	118,477	92,631	107,307	90,376	92,033	100,547	92,294	98,297	+4,824	+8,602	+17,930	+237	+9,010
Near Andover, .	126,831	156,002	157,696	181,911	188,462	128,500	136,033	167,670	169,429	178,949	-1,978	+19,919	-9,974	+12,482	+9,513
Franklin, . . .	93,890	108,923	117,568	105,738	140,578	95,019	96,722	107,466	116,098	130,889	-1,139	+12,201	+10,102	-10,360	+9,989
Wellesley, . .	253,047	274,237	269,234	279,732	308,952	224,754	227,390	244,720	260,334	277,326	+28,293	+46,847	+24,514	+10,398	+31,626
Fairhaven, . .	82,640	94,574	90,905	98,845	84,022	84,022	94,516	88,027	91,482	101,954	-1,382	+38	+2,878	+7,363	+3,398
Ipswich, . . .	132,704	136,901	141,073	141,073	157,271	134,171	127,320	156,365	148,237	153,873	-1,467	+8,581	-1,465	-7,164	+3,398
Ludlow, . . .	-	-	80,057	80,057	90,458	134,171	127,320	156,365	148,237	153,873	-1,467	+8,581	-1,465	-7,164	+3,398
Grafton, . . .	70,175	74,336	70,350	74,676	92,913	66,400	69,428	69,302	72,011	82,363	+3,775	+5,408	+9,958	+2,665	+10,550
Spencer, . . .	105,243	106,722	100,812	87,632	92,208	95,022	95,702	91,899	82,640	81,104	+10,221	+11,020	+17,913	+4,992	+11,104
North Andover, .	117,896	128,012	140,856	138,770	144,168	106,955	115,660	115,232	124,620	131,898	+10,981	+12,352	+25,633	+14,150	+10,270
Westborough, .	84,407	91,903	86,503	97,448	99,157	77,108	79,323	84,517	89,384	88,375	+7,299	+12,580	+1,986	+3,064	+10,782
Winchendon, .	108,050	106,046	111,378	120,448	130,290	89,710	101,570	103,254	115,639	114,927	+19,340	+4,536	+9,124	+4,909	+15,093
Minutemen, . .	93,205	121,170	117,643	121,678	136,553	85,071	101,890	110,890	111,914	129,770	+7,234	+10,169	+6,181	+18,764	+13,880
Blackstone, . .	47,093	52,593	55,399	52,593	54,817	52,417	62,450	57,997	53,579	55,144	+5,234	+10,755	+2,588	-1,050	+3,727
Abington, . . .	90,970	104,183	104,786	111,428	128,117	97,283	101,290	106,489	109,082	111,709	+2,685	+2,588	-1,703	+1,746	+16,408
Canton, . . .	-	-	122,732	122,732	149,152	82,866	80,950	93,774	133,373	132,001	-	+8,081	+13,700	-10,641	+17,151
Amherst, . . .	90,904	80,031	107,474	118,922	114,934	82,866	80,950	93,774	112,700	99,548	-	-	+2,622	+5,622	+15,386
Lexington, . .	-	-	235,839	235,839	234,151	234,151	213,108	213,108	229,681	229,681	-	-	+22,351	+4,470	+10,470
Walpole, . . .	-	-	158,172	158,172	171,154	171,154	139,345	139,345	145,817	145,817	-	-	+18,827	+18,827	+22,337
Orange, . . .	103,211	116,474	111,997	104,165	111,555	100,294	100,384	101,004	108,735	110,939	+2,917	+16,090	+10,993	-4,570	+9,16
Dartmouth, . .	-	-	103,653	103,653	117,758	-	-	95,174	95,174	113,191	-	-	-	+8,479	+4,567
Milbury, . . .	-	-	67,867	67,867	100,849	-	-	70,846	70,846	80,090	-	-	-	+2,979	+20,759
Tewksbury, . .	-	-	42,806	42,806	50,456	-	-	37,913	37,913	43,253	-	-	-	+4,893	+7,203
Hingham, . . .	-	-	190,300	190,300	196,231	-	-	174,249	174,249	176,162	-	-	-	+16,051	+30,069
Chelmsford, . .	86,953	79,172	88,447	71,993	89,101	70,932	74,803	77,274	72,841	83,474	+7,021	-1,631	+11,173	-848	+3,627
South Hadley, .	-	-	91,687	91,687	106,367	-	-	93,827	93,827	108,109	-	-	-	+2,140	+1,942
Wareham, . . .	-	-	100,747	100,747	96,672	-	-	86,778	86,778	89,515	-	-	-	+13,969	+7,157
Easton, . . .	79,093	94,714	87,695	98,981	103,355	74,559	85,185	88,279	94,312	101,563	+4,534	+9,529	-584	+4,611	+1,792
Monsen, . . .	-	-	45,539	45,539	59,959	-	-	48,350	48,350	57,924	-	-	-	-2,811	+2,095
79 Towns, . .	\$14,156,933	\$14,684,343	\$15,560,136	\$17,142,695	\$18,529,004	\$12,991,460	\$13,677,157	\$14,395,610	\$16,061,068	\$17,106,412	+\$1,165,473	+\$1,007,192	+\$1,104,526	+\$1,081,627	+\$1,422,592

1 Included in 1914 for the first time in the towns over 5,000 population.



*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.*

	Towns. (In order of population, 1915)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Brookline, .	.	\$1,599,695.33	\$1,229,478.58	\$162,248.73	\$207,968.02	76.9	10.1	13.0
Bedford, .	.	496,246.66	423,863.24	28,683.42	43,800.00	85.4	5.8	8.8
Westfield, .	.	356,751.70	305,914.75	20,636.95	50,200.00	84.5	4.5	11.0
Worcester, .	.	367,670.82	304,244.01	31,426.81	32,000.00	84.4	8.7	6.9
Watertown, .	.	427,670.82	331,694.37	18,694.24	23,682.33	95.1	14.1	20.8
Gardner, .	.	288,650.44	230,063.57	19,223.72	23,357.50	83.1	6.7	10.2
Framingham, .	.	403,781.75	326,671.88	37,436.87	44,266.65	80.7	9.3	10.0
Arlington, .	.	429,810.76	340,671.57	51,680.64	64,266.65	71.5	12.7	13.1
Southbridge, .	.	196,342.86	158,031.59	11,111.37	27,200.00	83.7	1.8	18.5
North Attleborough, .	.	231,658.61	193,832.61	18,076.00	19,700.00	82.8	7.6	9.6
Methuen, .	.	277,312.87	229,539.65	21,139.96	26,633.26	86.6	5.9	7.6
Wilmington, .	.	207,324.69	181,298.33	12,026.36	16,000.00	79.6	4.5	15.0
Adams, .	.	167,785.96	133,596.00	7,499.96	26,690.00	81.4	0.5	9.1
Clinton, .	.	268,593.59	210,521.07	24,478.93	37,216.66	83.3	8.8	12.0
Plymouth, .	.	288,013.65	239,793.86	11,003.13	59,105.63	76.0	9.6	14.4
Wakefield, .	.	411,031.12	312,244.33	39,681.16	75,946.57	65.9	13.7	20.4
Winthrop, .	.	373,102.27	245,880.11	51,275.59	75,946.57	84.8	3.3	11.0
Greenfield, .	.	226,318.52	191,805.63	7,512.89	27,000.00	85.8	3.2	11.0
Webster, .	.	139,739.21	139,739.21	5,189.84	17,930.15	82.4	9.7	7.9
West Springfield, .	.	284,854.57	193,411.75	22,842.82	18,600.00	86.0	6.2	7.8
Danvers, .	.	229,191.57	191,147.52	13,708.72	17,335.33	86.0	6.2	7.9
Natick, .	.	305,558.31	230,756.19	32,808.65	41,993.47	75.5	10.7	13.8
Dedham, .	.	290,286.26	236,999.62	20,843.57	32,443.07	81.6	7.2	11.2
Norwood, .	.	270,230.21	210,325.46	23,313.75	36,600.00	77.8	8.6	13.6
Saugus, .	.	181,667.83	152,313.02	13,392.82	15,961.99	83.8	7.4	8.8
Worcester, .	.	357,167.38	270,055.02	38,777.02	48,334.14	75.6	10.9	13.5
Paschamington, .	.	167,804.59	136,146.77	11,657.82	20,000.00	81.1	7.0	11.9
Attol, .	.	125,030.29	142,057.93	23,272.36	29,750.00	72.8	11.9	15.3
Palmer, .	.	104,104.21	4,235.27	23,272.36	15,600.00	84.0	3.4	12.6
North Attleborough, .	.	276,419.36	211,295.02	21,553.71	43,270.63	76.4	7.9	15.7
Bridgewater, .	.	83,620.59	1,896.45	1,896.45	5,000.00	92.4	2.1	5.5
Ware, .	.	132,558.26	117,690.90	4,267.36	10,600.00	88.8	3.2	8.0
Brantree, .	.	222,971.42	183,942.12	10,547.60	19,481.70	82.5	8.8	8.7
Northbridge, .	.	106,355.45	93,407.22	2,948.23	10,000.00	87.8	2.8	9.4
Middleborough, .	.	159,656.31	142,578.92	5,827.39	11,750.00	89.3	3.3	7.4
Milton, .	.	456,381.45	369,595.16	51,383.19	35,403.10	81.0	11.3	7.7
Amesbury, .	.	196,323.17	139,250.82	19,072.35	38,000.00	70.9	9.7	19.4
Belmont, .	.	181,184.96	147,486.56	29,503.18	33,069.87	74.3	12.1	13.6
Andover, .	.	175,088.04	124,442.85	12,442.85	18,158.63	82.8	7.0	10.2
Montague, .	.	100,156.58	1,639.64	2,016.94	6,500.00	91.5	2.0	6.9
Norwich, .	.	274,970.53	220,558.58	18,911.95	35,500.00	80.2	6.9	12.9

## STATISTICS OF MUNICIPAL FINANCES.

*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population — Concluded.*

	TOWNS. (In order of population, 1915)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Whitman, . . . . .	.	\$148,683.08	\$119,874.95	\$12,560.37	\$16,247.76	80.6	8.5	10.9
Stonham, . . . . .	.	174,121.76	135,523.88	19,973.99	18,623.89	77.8	11.5	10.7
Swampscott, . . . . .	.	299,152.83	194,062.75	42,962.25	62,127.83	64.9	14.3	20.8
Rockland, . . . . .	.	156,371.97	131,649.29	7,222.68	17,500.00	84.2	4.6	11.2
Stoughton, . . . . .	.	132,498.60	102,086.47	10,912.13	19,500.00	77.1	8.2	14.7
Reading, . . . . .	.	235,642.72	187,978.81	17,381.99	30,281.92	79.8	7.4	12.8
Maynard, . . . . .	.	90,556.88	71,835.46	6,921.42	11,800.00	79.3	7.7	13.0
Hudson, . . . . .	.	142,046.07	112,828.06	9,568.01	19,650.00	79.4	6.8	13.8
Concord, . . . . .	.	260,546.28	206,848.06	23,978.22	29,720.00	79.4	9.2	11.4
Great Barrington, . . . . .	.	98,296.91	83,248.26	3,798.65	11,250.00	84.7	3.9	11.4
Needham, . . . . .	.	178,949.08	132,954.25	21,442.94	24,551.89	74.3	12.0	13.7
Franklin, . . . . .	.	130,888.71	99,070.75	16,817.96	15,000.00	75.7	12.8	11.5
Wellesley, . . . . .	.	277,325.80	226,797.15	19,951.11	30,577.54	81.8	7.2	11.0
Fairhaven, . . . . .	.	101,954.05	82,901.67	6,272.26	12,780.12	81.8	6.2	12.5
Ipswich, . . . . .	.	153,873.01	125,900.15	13,346.34	14,626.52	81.8	8.7	9.5
Ludlow, . . . . .	.	83,371.63	74,560.14	3,811.49	5,000.00	89.4	4.6	6.0
Grafton, . . . . .	.	82,362.78	74,180.63	3,902.15	4,280.00	90.1	4.7	5.2
Spencer, . . . . .	.	81,104.34	74,513.59	1,190.75	5,400.00	91.9	1.5	6.6
North Andover, . . . . .	.	133,898.34	111,236.38	11,161.96	11,500.00	83.1	8.3	8.6
Westborough, . . . . .	.	188,374.76	174,682.10	7,442.66	6,250.00	84.5	8.4	7.1
Winchendon, . . . . .	.	114,226.63	101,412.51	4,814.12	8,000.00	88.8	4.2	7.0
Mansfield, . . . . .	.	122,779.39	106,465.07	8,714.32	7,600.00	86.7	7.1	6.2
Blackstone, . . . . .	.	98,543.60	93,070.61	2,472.99	3,000.00	90.7	4.2	5.1
Abington, . . . . .	.	111,708.72	98,233.24	8,775.48	9,700.00	83.5	8.7	8.7
Canton, . . . . .	.	132,000.93	108,137.92	9,233.57	14,629.44	81.9	7.0	11.1
Amherst, . . . . .	.	99,548.04	84,130.37	7,417.67	8,000.00	84.5	7.5	8.0
Lexington, . . . . .	.	229,680.73	173,440.88	23,699.59	32,540.26	75.5	10.3	14.2
Walpole, . . . . .	.	148,817.01	117,678.03	8,688.98	22,450.00	79.1	5.8	15.1
Orange, . . . . .	.	110,938.93	91,403.92	6,235.01	13,309.00	82.4	5.6	12.0
Dartmouth, . . . . .	.	113,190.83	87,606.39	3,734.44	21,850.00	77.4	3.3	19.3
Millbury, . . . . .	.	80,039.67	68,225.52	3,408.65	8,395.50	86.2	4.3	10.5
Tewksbury, . . . . .	.	43,252.93	38,106.49	1,146.44	4,000.00	88.1	2.7	9.2
Hingham, . . . . .	.	170,102.05	157,429.04	4,538.27	14,194.74	89.4	3.7	8.0
Chelmsford, . . . . .	.	89,474.18	79,416.90	3,157.28	2,900.00	92.9	3.4	3.4
South Hadley, . . . . .	.	108,094.15	89,031.33	7,367.82	11,710.00	83.4	6.8	10.8
Wareham, . . . . .	.	89,514.63	84,216.83	1,137.80	4,160.00	94.1	1.3	4.6
Easton, . . . . .	.	101,362.57	100,514.89	1,047.68	99.0	99.0	1.0	0.0
Mendon, . . . . .	.	57,924.20	53,714.71	1,209.49	3,000.00	92.7	2.1	5.2
<b>79 Towns, . . . . .</b>		<b>\$17,106,412.03</b>	<b>\$13,705,969.91</b>	<b>\$1,389,509.42</b>	<b>\$2,010,932.70</b>	<b>80.1</b>	<b>8.1</b>	<b>11.8</b>



## xxxi

CITIES.  
(In order of population,

\* Decrease.

### 35 Cities,



PART I.

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CITIES.

## *Fiscal Years of Cities.*

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal Year Ending	Population Group	Pages of Report
ATTLEBORO, . . . . .	Dec. 31, 1915	8	20, 21
BEVERLY, . . . . .	Dec. 31, 1915	7	18, 19
BOSTON, . . . . .	Jan. 31, 1916	—	4, 5
BROCKTON, . . . . .	Nov. 30, 1915	3	10, 11
CAMBRIDGE, . . . . .	Mar. 31, 1916	1	6, 7
CHELSEA, . . . . .	Dec. 31, 1915	4	12, 13
CHICOPEE, . . . . .	Nov. 30, 1915	6	16, 17
EVERETT, . . . . .	Dec. 31, 1915	5	14, 15
FALL RIVER, . . . . .	Dec. 31, 1915	1	6, 7
FITCHBURG, . . . . .	Nov. 30, 1915	5	14, 15
GLOUCESTER, . . . . .	Nov. 30, 1915	7	18, 19
HAVERHILL, . . . . .	Dec. 31, 1915	3	10, 11
HOLYOKE, . . . . .	Nov. 30, 1915	3	10, 11
LAWRENCE, . . . . .	Dec. 31, 1915	2	8, 9
LOWELL, . . . . .	Dec. 31, 1915	2	8, 9
LYNN, . . . . .	Dec. 31, 1915	2	8, 9
MALDEN, . . . . .	Dec. 31, 1915	4	12, 13
MARLBOROUGH, . . . . .	Dec. 31, 1915	9	22, 23
MEDFORD, . . . . .	Dec. 31, 1915	6	16, 17
MELROSE, . . . . .	Dec. 31, 1915	8	20, 21
NEW BEDFORD, . . . . .	Dec. 4, 1915	1	6, 7
NEWBURYPORT, . . . . .	Dec. 18, 1915	9	22, 23
NEWTON, . . . . .	Dec. 31, 1915	4	12, 13
NORTH ADAMS, . . . . .	Nov. 30, 1915	7	18, 19
NORTHAMPTON, . . . . .	Nov. 30, 1915	8	20, 21
PITTSFIELD, . . . . .	Dec. 31, 1915	5	14, 15
QUINCY, . . . . .	Dec. 31, 1915	4	12, 13
REVERE, . . . . .	Dec. 31, 1915	7	18, 19
SALEM, . . . . .	Dec. 31, 1915	5	14, 15
SOMERVILLE, . . . . .	Dec. 31, 1915	3	10, 11
SPRINGFIELD, . . . . .	Nov. 30, 1915	2	8, 9
TAUNTON, . . . . .	Nov. 30, 1915	6	16, 17
WALTHAM, . . . . .	Jan. 31, 1916	6	16, 17
WOBURN, . . . . .	Dec. 31, 1915	8	20, 21
WORCESTER, . . . . .	Nov. 30, 1915	1	6, 7

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DIVISION A.

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SUMMARY OF FINANCIAL TRANSACTIONS.

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TABLE I. — *Summary of Financial Transactions. Cities*  
CITY OF BOSTON.

RECEIPTS.		POPULATION 745,439
<b>REVENUE.</b>		<b>\$34,752,189.45</b>
<b>General, . . . . .</b>		<b>26,840,379.63</b>
<i>Taxes, . . . . .</i>		<i>25,415,677.11</i>
Property and poll,		23,272,948.26
Corporation, bank, etc.,		2,142,728.85
<i>Licenses and permits, . . . . .</i>		<i>1,244,617.11</i>
<i>Fines and forfeits, . . . . .</i>		<i>60,735.66</i>
<i>Grants and gifts, . . . . .</i>		<i>107,992.50</i>
For expenses, . . . . .		101,462.17
For outlays, . . . . .		6,530.33
<i>All other, . . . . .</i>		<i>11,357.25</i>
<b>Commercial, . . . . .</b>		<b>7,911,809.82</b>
<i>Special assessments, . . . . .</i>		<i>208,081.74</i>
To meet expenses, . . . . .		208,081.74
To meet outlays, . . . . .		—
<i>Privileges, . . . . .</i>		<i>133,751.58</i>
<i>Departmental, . . . . .</i>		<i>927,425.37</i>
General government,		46,269.23
Protection of persons and property,		56,765.50
Health and sanitation, . . . . .		131,720.38
Highways, . . . . .		25,808.37
Charities, . . . . .		406,598.15
Soldiers' benefits, . . . . .		98,141.50
Schools, . . . . .		85,996.71
Libraries, . . . . .		7,924.82
Recreation, . . . . .		62,324.07
Unclassified, . . . . .		5,876.64
<i>Public service enterprises, . . . . .</i>		<i>4,466,471.12</i>
Electric light, . . . . .		2,943,462.48
Water, . . . . .		1,513,008.64
All other, . . . . .		37,968.63
<i>Cemeteries, . . . . .</i>		<i>2,148,121.43</i>
<i>Interest, . . . . .</i>		<i>1,429,736.83</i>
On sinking funds, . . . . .		338,383.50
On trust and investment funds, . . . . .		379,951.15
All other, . . . . .		—
<b>NON-REVENUE.</b>		<b>\$30,809,942.11</b>
<b>Offsets to outlays, . . . . .</b>		<b>595,392.72</b>
<i>Departmental, . . . . .</i>		<i>558,526.22</i>
<i>Public service enterprises, . . . . .</i>		<i>36,866.50</i>
<i>Cemeteries, . . . . .</i>		<i>—</i>
<b>Municipal indebtedness, . . . . .</b>		<b>15,581,622.06</b>
<i>Loans, general purposes, . . . . .</i>		<i>2,888,200.00</i>
<i>Loans, public service enterprises, . . . . .</i>		<i>4,317,000.00</i>
<i>Loans, cemeteries, . . . . .</i>		<i>—</i>
<i>Bonds refunded, current year, . . . . .</i>		<i>8,250,000.00</i>
<i>Temporary loans (including revenue loans), . . . . .</i>		<i>—</i>
<i>Unpaid warrants or orders, current year, . . . . .</i>		<i>1,126,422.06</i>
<i>Premiums, . . . . .</i>		<i>—</i>
<b>Transfers, . . . . .</b>		<b>5,777,203.55</b>
<i>From sinking funds, . . . . .</i>		<i>3,581,155.16</i>
<i>All other, . . . . .</i>		<i>2,196,048.39</i>
<b>Refunds, . . . . .</b>		<b>78,810.58</b>
<b>Agency, trust, and investment, . . . . .</b>		<b>8,776,913.20</b>
<i>Taxes and licenses for State, . . . . .</i>		<i>4,316,226.32</i>
<i>Taxes for county, . . . . .</i>		<i>1,744,409.79</i>
<i>Reimbursements for grade crossings, . . . . .</i>		<i>—</i>
<i>Sinking and other permanent funds, . . . . .</i>		<i>2,716,277.09</i>
<i>All other, . . . . .</i>		<i>—</i>
<b>RECAPITULATION.</b>		
Revenue and offsets to outlays, . . . . .		\$35,347,582.17
Premiums, . . . . .		1,126,422.06
Municipal indebtedness, . . . . .		15,455,200.00
Transfers and refunds, . . . . .		5,856,014.13
Agency, trust, and investment, . . . . .		8,776,913.20
<b>Total receipts, . . . . .</b>		<b>\$65,562,131.56</b>
<i>Balance on hand, including funds, . . . . .</i>		<i>9,738,422.09</i>
<b>GRAND TOTAL, . . . . .</b>		<b>\$75,300,553.65</b>

¹ Includes \$81,463 of premiums on Rapid Transit Loans available for construction.

## Graded According to Population of 1915.

## CITY OF BOSTON.

PAYMENTS.		POPULATION 745,439
<b>Maintenance,</b>		<b>\$22,986,547.35</b>
<i>Departmental,</i>		<i>21,418,653.07</i>
General government,		1,124,959.44
Protection of persons and property,		4,665,467.85
Health and sanitation,		2,760,439.19
Highways,		2,207,774.03
Charities,		1,993,108.19
Soldiers' benefits,		227,736.74
Schools,		5,977,358.73
Libraries,		418,250.77
Recreation,		1,251,771.41
Pensions,		629,006.28
Unclassified,		162,780.44
<i>Public service enterprises,</i>		<i>1,472,506.13</i>
Electric light,		—
Water,		965,693.09
All other,		506,813.04
<i>Cemeteries,</i>		<i>93,065.38</i>
<i>Administration of trust funds,</i>		<i>2,322.77</i>
<b>Interest,</b>		<b>6,034,838.64</b>
<i>Loans, general purposes,</i>		<i>3,965,347.74</i>
<i>Loans, public service enterprises,</i>		<i>2,064,760.90</i>
<i>Loans, cemeteries,</i>		<i>4,730.00</i>
<b>Outlays,</b>		<b>8,265,574.79</b>
<i>Departmental,</i>		<i>4,430,877.17</i>
General government,		8,515.00
Protection of persons and property,		287,468.33
Health and sanitation,		1,134,258.38
Highways,		1,143,493.28
Charities,		305,416.76
Schools,		1,073,322.45
Libraries,		103,116.10
Recreation,		284,084.41
Unclassified,		91,202.46
<i>Public service enterprises,</i>		<i>3,828,043.09</i>
Electric light,		—
Water,		280,882.72
All other,		3,547,160.37
<i>Cemeteries,</i>		<i>6,654.63</i>
<b>Municipal indebtedness,</b>		<b>13,253,856.62</b>
<i>From sinking funds,</i>		<i>1,581,155.16</i>
<i>From revenue and other sources,</i>		<i>1,422,701.46</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including revenue loans),</i>		<i>8,250,000.00</i>
<i>Warrants or orders, previous years,</i>		<i>—</i>
<b>Transfers,</b>		<b>5,777,203.55</b>
<i>To sinking funds from revenue,</i>		<i>2,117,456.67</i>
<i>All other,</i>		<i>3,659,746.88</i>
<b>Refunds,</b>		<b>78,810.58</b>
<b>Agency, trust, and investment,</b>		<b>7,234,622.83</b>
<i>Taxes and licenses for State,</i>		<i>4,316,226.32</i>
<i>Taxes for county,</i>		<i>1,744,409.79</i>
<i>Expenditures for grade crossings,</i>		<i>1,130.00</i>
<i>Sinking and other permanent funds,</i>		<i>1,172,856.72</i>
<i>All other,</i>		<i>—</i>
RECAPITULATION.		
Maintenance and interest,		\$29,021,385.99
Permanent debt (except from sinking funds),		1,422,701.46
Sinking fund requirements from revenue,		<sup>2</sup> 2,117,456.67
Outlays,		8,265,574.79
Permanent debt from sinking funds,		<sup>1</sup> 3,581,155.16
Bonds refunded, current year,		—
Temporary loans,		8,250,000.00
Transfers (except to sinking funds) and refunds,		3,738,557.46
Agency, trust, and investment,		7,234,622.83
<b>Total payments,</b>		<b>\$63,631,454.36</b>
<i>Balance on hand, including funds,</i>		<i>11,669,099.29</i>
<b>GRAND TOTAL,</b>		<b>\$75,300,553.65</b>

<sup>1</sup> Includes serial payments amounting to \$41,805.16.<sup>2</sup> Includes \$491,217.02 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*

## GROUP 1.

RECEIPTS.	Worcester POPULATION 162,697	Fall River POPULATION 124,791	New Bedford POPULATION 109,568	Cambridge POPULATION 108,822
<b>REVENUE.</b>	<b>\$5,125,787.26</b>	<b>\$3,001,713.21</b>	<b>\$3,216,227.61</b>	<b>\$3,622,460.10</b>
<b>General,</b>	<b>3,904,532.96</b>	<b>2,486,877.10</b>	<b>2,546,390.47</b>	<b>2,797,125.62</b>
<i>Taxes,</i>	<i>3,647,100.07</i>	<i>2,320,995.32</i>	<i>2,412,822.80</i>	<i>2,769,551.11</i>
Property and poll,	3,258,708.86	2,221,761.26	2,240,274.29	2,537,588.57
Corporation, bank, etc.,	388,391.21	99,234.06	172,548.51	231,962.54
<i>Licenses and permits,</i>	<i>204,557.75</i>	<i>151,366.05</i>	<i>108,348.00</i>	<i>10,868.00</i>
<i>Fines and forfeits,</i>	<i>7,039.69</i>	<i>7,916.71</i>	<i>4,833.30</i>	<i>5,322.43</i>
<i>Grants and gifts,</i>	<i>45,555.45</i>	<i>6,599.02</i>	<i>20,386.37</i>	<i>13,384.08</i>
For expenses,	44,229.25	6,599.02	20,386.37	9,179.32
For outlays,	1,326.20	—	—	4,204.76
<i>All other,</i>	<i>280.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>1,221,254.30</b>	<b>514,836.11</b>	<b>669,837.14</b>	<b>825,334.48</b>
<i>Special assessments,</i>	<i>144,616.52</i>	<i>31,391.14</i>	<i>124,499.19</i>	<i>47,739.23</i>
To meet expenses,	68,797.36	12,254.16	550.00	36,776.25
To meet outlays,	75,819.16	19,136.98	123,949.19	10,962.98
<i>Privileges,</i>	<i>20,430.40</i>	<i>11,892.05</i>	<i>15,661.10</i>	<i>14,629.21</i>
<i>Departmental,</i>	<i>273,154.66</i>	<i>61,767.84</i>	<i>99,721.74</i>	<i>105,336.41</i>
General government,	12,940.43	2,732.80	6,060.08	7,872.48
Protection of persons and property,	13,283.02	2,164.05	1,725.21	966.11
Health and sanitation,	45,713.84	6,564.29	26,518.00	44,434.89
Highways,	42,879.35	4,009.68	9,820.52	1,991.30
Charities,	97,267.43	24,535.28	28,809.33	28,124.37
Soldiers' benefits,	24,083.50	8,547.00	13,664.50	12,387.00
Schools,	30,750.12	10,291.20	10,592.23	5,429.71
Libraries,	1,701.72	502.84	1,262.57	1,178.77
Recreation,	4,534.64	—	1,198.59	2,491.54
Unclassified,	.61	2,420.70	70.71	509.24
<i>Public service enterprises,</i>	<i>476,304.31</i>	<i>251,870.78</i>	<i>306,188.66</i>	<i>409,723.90</i>
Electric light,	—	—	—	—
Water,	476,304.31	250,940.13	300,767.64	409,706.82
All other,	—	930.65	5,421.02	17.08
<i>Cemeteries,</i>	<i>27,659.81</i>	<i>22,496.59</i>	<i>23,233.27</i>	<i>23,445.30</i>
<i>Interest,</i>	<i>279,088.60</i>	<i>156,417.71</i>	<i>100,533.18</i>	<i>224,411.43</i>
On sinking funds,	209,682.76	115,550.98	72,239.46	189,819.38
On trust and investment funds,	28,514.87	1,076.03	14,773.16	2,817.79
All other,	40,890.97	18,190.70	13,520.56	31,774.26
<b>NON-REVENUE.</b>	<b>\$6,256,973.18</b>	<b>\$2,959,813.10</b>	<b>\$4,306,074.93</b>	<b>\$4,153,127.95</b>
<b>Offsets to outlays,</b>	<b>37,380.66</b>	<b>3,336.04</b>	<b>38,377.14</b>	<b>42,285.03</b>
<i>Departmental,</i>	<i>9,335.94</i>	<i>3,256.04</i>	<i>16,388.57</i>	<i>35,914.74</i>
<i>Public service enterprises,</i>	<i>28,044.72</i>	<i>80.00</i>	<i>21,988.57</i>	<i>6,370.29</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>4,007,384.44</b>	<b>1,835,787.80</b>	<b>3,285,760.91</b>	<b>2,044,256.73</b>
<i>Loans, general purposes,</i>	<i>671,500.00</i>	<i>550,000.00</i>	<i>737,379.84</i>	<i>389,500.00</i>
<i>Loans, public service enterprises,</i>	<i>405,000.00</i>	<i>200,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>2,725,000.00</i>	<i>1,080,000.00</i>	<i>2,325,000.00</i>	<i>1,650,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>193,229.14</i>	<i>—</i>	<i>221,799.41</i>	<i>—</i>
<i>Premiums,</i>	<i>12,655.30</i>	<i>5,787.80</i>	<i>1,581.66</i>	<i>4,756.73</i>
<b>Transfers,</b>	<b>1,131,418.69</b>	<b>585,506.02</b>	<b>214,726.86</b>	<b>915,032.78</b>
<i>From sinking funds,</i>	<i>304,300.00</i>	<i>230,000.00</i>	<i>110,000.00</i>	<i>520,000.00</i>
<i>All other,</i>	<i>827,118.69</i>	<i>355,506.02</i>	<i>104,726.86</i>	<i>395,032.78</i>
<b>Refunds,</b>	<b>89,577.92</b>	<b>5,419.54</b>	<b>8,864.37</b>	<b>78,101.78</b>
<b>Agency, trust, and investment,</b>	<b>991,211.47</b>	<b>529,763.70</b>	<b>758,345.65</b>	<b>1,073,451.63</b>
<i>Taxes and licenses for State,</i>	<i>448,870.36</i>	<i>299,797.43</i>	<i>314,276.55</i>	<i>268,464.77</i>
<i>Taxes for county,</i>	<i>163,861.00</i>	<i>120,957.02</i>	<i>128,315.01</i>	<i>133,270.62</i>
<i>Reimbursements for grade crossings,</i>	<i>22,137.06</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>356,343.05</i>	<i>109,009.25</i>	<i>315,754.09</i>	<i>681,726.24</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$5,163,167.92	\$3,005,049.25	\$3,254,604.75	\$3,664,745.13
Premiums,	12,655.30	5,787.80	1,581.66	4,756.73
Municipal indebtedness,	3,994,729.14	1,830,000.00	3,284,179.25	2,039,500.00
Transfers and refunds,	1,220,996.61	590,925.56	223,591.23	993,134.56
Agency, trust, and investment,	991,211.47	529,763.70	758,345.65	1,073,451.63
<b>Total receipts,</b>	<b>\$11,382,760.44</b>	<b>\$5,961,526.31</b>	<b>\$7,522,302.54</b>	<b>\$7,775,588.05</b>
Balance on hand, including funds,	1,228,142.32	496,054.25	193,943.69	496,188.53
<b>GRAND TOTAL,</b>	<b>\$12,610,902.76</b>	<b>\$6,457,580.56</b>	<b>\$7,716,246.23</b>	<b>\$8,271,776.58</b>

<sup>1</sup> Includes \$225 premium on Lake Quinsigamond Bridge Temporary Loan.



## Graded According to Population of 1915 — Continued.

## GROUP 1.

PAYMENTS.	Worcester POPULATION 162,697	Fall River POPULATION 124,791	New Bedford POPULATION 109,568	Cambridge POPULATION 108,822
<b>Maintenance,</b>	<b>\$3,387,721.42</b>	<b>\$1,964,344.98</b>	<b>\$1,899,191.01</b>	<b>\$2,407,588.62</b>
<i>Departmental,</i>	<i>3,268,213.62</i>	<i>1,857,895.80</i>	<i>1,787,498.38</i>	<i>2,228,368.28</i>
General government,	151,435.51	102,917.51	133,938.65	140,046.22
Protection of persons and property,	616,328.28	381,579.36	376,800.60	418,633.75
Health and sanitation,	330,458.49	198,652.74	251,831.18	335,216.84
Highways,	483,224.99	224,580.09	214,729.89	276,134.01
Charities,	312,854.72	189,664.75	149,919.02	147,702.22
Soldiers' benefits,	39,533.31	19,992.75	39,999.58	32,385.17
Schools,	1,151,847.03	644,396.21	532,103.11	700,828.21
Libraries,	71,074.28	34,556.78	43,516.91	38,821.85
Recreation,	76,819.53	22,804.17	35,783.64	83,947.86
Pensions,	21,389.20	2,976.17	4,958.59	43,625.14
Unclassified,	13,248.28	35,774.68	3,917.21	11,027.01
<i>Public service enterprises,</i>	<i>93,770.01</i>	<i>82,017.94</i>	<i>80,615.03</i>	<i>158,159.70</i>
Electric light,	—	—	—	—
Water,	93,458.05	80,558.05	78,823.51	158,159.70
All other,	311.96	1,459.89	1,791.51	—
<i>Cemeteries,</i>	<i>25,716.71</i>	<i>24,431.24</i>	<i>31,077.61</i>	<i>21,065.64</i>
<i>Administration of trust funds,</i>	<i>21.08</i>	<i>—</i>	<i>—</i>	<i>5.00</i>
<b>Interest,</b>	<b>551,298.39</b>	<b>315,695.60</b>	<b>441,137.61</b>	<b>577,475.87</b>
<i>Loans, general purposes,</i>	<i>352,936.17</i>	<i>266,650.60</i>	<i>363,783.39</i>	<i>473,998.12</i>
<i>Loans, public service enterprises,</i>	<i>198,362.22</i>	<i>49,045.00</i>	<i>76,960.00</i>	<i>103,197.75</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>394.22</i>	<i>280.00</i>
<b>Outlays,</b>	<b>1,135,856.73</b>	<b>974,336.60</b>	<b>876,902.72</b>	<b>627,549.51</b>
<i>Departmental,</i>	<i>676,895.98</i>	<i>660,346.36</i>	<i>771,655.01</i>	<i>587,537.19</i>
General government,	—	7,117.48	4,435.27	—
Protection of persons and property,	18,003.32	80,283.69	22,940.35	22,546.20
Health and sanitation,	137,597.51	91,947.79	330,087.77	99,239.95
Highways,	218,520.02	336,452.22	392,830.98	268,448.28
Charities,	5,061.21	40,045.42	—	79,961.64
Schools,	291,288.14	62,738.10	19,540.84	66,792.62
Libraries,	1,561.12	1,577.06	963.29	—
Recreation,	4,864.66	40,183.60	856.51	50,548.50
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>458,960.75</i>	<i>310,613.04</i>	<i>98,730.14</i>	<i>40,012.32</i>
Electric light,	—	—	—	—
Water,	458,960.75	310,613.04	98,730.14	40,012.32
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>3,378.20</i>	<i>6,517.57</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>4,364,627.07</b>	<b>1,490,895.00</b>	<b>3,077,474.07</b>	<b>2,091,102.60</b>
<i>From sinking funds,</i>	<i>304,300.00</i>	<i>230,000.00</i>	<i>110,000.00</i>	<i>520,000.00</i>
<i>From revenue and other sources,</i>	<i>168,625.70</i>	<i>130,895.00</i>	<i>624,316.73</i>	<i>121,102.60</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>3,625,000.00</i>	<i>1,130,000.00</i>	<i>2,215,000.00</i>	<i>1,450,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>266,701.37</i>	<i>—</i>	<i>228,167.34</i>	<i>—</i>
<b>Transfers,</b>	<b>1,131,418.69</b>	<b>585,506.02</b>	<b>214,726.86</b>	<b>915,032.78</b>
<i>To sinking funds from revenue,</i>	<i>507,870.00</i>	<i>1,276,104.05</i>	<i>90,504.00</i>	<i>388,132.27</i>
<i>All other,</i>	<i>623,548.69</i>	<i>309,401.97</i>	<i>124,222.86</i>	<i>526,900.51</i>
<b>Refunds,</b>	<b>89,577.92</b>	<b>5,419.54</b>	<b>8,864.37</b>	<b>78,101.78</b>
<b>Agency, trust, and investment,</b>	<b>1,315,212.06</b>	<b>558,528.90</b>	<b>806,619.45</b>	<b>1,242,247.37</b>
<i>Taxes and licenses for State,</i>	<i>448,870.36</i>	<i>299,797.43</i>	<i>314,276.55</i>	<i>258,454.52</i>
<i>Taxes for county,</i>	<i>163,861.00</i>	<i>120,957.02</i>	<i>128,315.01</i>	<i>133,270.62</i>
<i>Expenditures for grade crossings,</i>	<i>955.27</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>701,525.43</i>	<i>137,774.45</i>	<i>364,027.89</i>	<i>850,522.23</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$3,939,019.81	\$2,280,040.58	\$2,340,328.62	\$2,985,064.49
Permanent debt (except from sinking funds),	168,625.70	130,895.00	524,316.73	121,102.60
Sinking fund requirements from revenue,	507,870.00	1,276,104.05	90,504.00	388,132.27
Outlays,	1,135,856.73	974,336.60	876,902.72	627,549.51
Permanent debt from sinking funds,	304,300.00	230,000.00	110,000.00	520,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,891,701.37	1,130,000.00	2,443,157.34	1,450,000.00
Transfers (except to sinking funds) and refunds,	713,126.61	314,821.51	133,087.23	605,002.29
Agency, trust, and investment,	1,315,212.06	558,528.90	806,619.45	1,242,247.37
<b>Total payments,</b>	<b>\$11,975,712.28</b>	<b>\$5,894,726.64</b>	<b>\$7,324,916.09</b>	<b>\$7,939,098.53</b>
Balance on hand, including funds,	635,190.48	562,853.92	391,330.14	332,678.05
<b>GRAND TOTAL,</b>	<b>\$12,610,902.76</b>	<b>\$6,457,580.56</b>	<b>\$7,716,246.23</b>	<b>\$8,271,776.58</b>

¹ Includes \$9,709.37 balances of loan appropriations.

TABLE I. — *Summary of Financial Transactions. Cities*  
GROUP 2.

RECEIPTS.	Lowell POPULATION 107,978	Springfield POPULATION 102,971	Lynn POPULATION 95,803	Lawrence POPULATION 90,259
<b>REVENUE.</b>	<b>\$2,418,839.90</b>	<b>\$4,099,414.96</b>	<b>\$2,586,203.11</b>	<b>\$1,773,836.23</b>
<b>General,</b>	<b>1,974,279.57</b>	<b>3,329,156.88</b>	<b>1,956,840.97</b>	<b>1,500,868.51</b>
<i>Taxes,</i>	<i>1,853,240.49</i>	<i>3,174,826.67</i>	<i>1,824,915.67</i>	<i>1,363,290.77</i>
Property and poll,	1,730,978.05	2,980,372.98	1,722,929.82	1,258,454.24
Corporation, bank, etc.,	102,262.44	194,453.69	101,983.75	104,836.53
<i>Licenses and permits,</i>	<i>121,096.78</i>	<i>132,198.14</i>	<i>113,899.11</i>	<i>125,080.91</i>
<i>Fines and forfeits,</i>	<i>5,691.08</i>	<i>8,388.65</i>	<i>10,313.87</i>	<i>4,549.00</i>
<i>Grants and gifts,</i>	<i>14,251.22</i>	<i>15,743.62</i>	<i>7,714.92</i>	<i>7,947.83</i>
For expenses,	14,031.22	13,075.52	7,714.92	7,947.83
For outlays,	220.00	668.00	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>444,560.33</b>	<b>770,258.08</b>	<b>629,362.14</b>	<b>272,967.72</b>
<i>Special assessments,</i>	<i>42,491.05</i>	<i>87,008.84</i>	<i>55,042.09</i>	<i>31,469.96</i>
To meet expenses,	42,491.05	33,333.30	40,301.30	20,384.63
To meet outlays,	—	53,675.54	14,740.79	11,085.33
<i>Privileges,</i>	<i>10,399.98</i>	<i>16,494.16</i>	<i>10,242.62</i>	<i>4,791.21</i>
<i>Departmental,</i>	<i>60,250.04</i>	<i>149,881.37</i>	<i>119,216.01</i>	<i>50,535.82</i>
General government,	1,872.49	19,240.85	8,485.02	1,776.52
Protection of persons and property,	5,079.99	4,208.81	4,835.18	2,535.97
Health and sanitation,	6,567.30	13,999.60	20,353.80	20,035.24
Highways,	1,722.76	24,781.36	1,983.75	1,196.54
Charities,	7,630.03	22,805.03	33,895.30	17,618.09
Soldiers' benefits,	16,548.00	14,085.00	29,565.00	5,404.00
Schools,	15,506.96	46,263.53	3,174.72	2,069.75
Libraries,	373.83	—	1,139.00	134.64
Recreation,	2,984.00	3,956.62	1,597.24	23.06
Unclassified,	1,964.68	540.37	4,187.00	342.01
<i>Public service enterprises,</i>	<i>226,172.77</i>	<i>439,214.67</i>	<i>326,289.69</i>	<i>128,655.79</i>
Electric light,	—	—	—	—
Water,	226,105.67	439,214.67	326,289.69	128,655.79
All other,	67.10	—	—	—
<i>Cemeteries,</i>	<i>11,000.21</i>	<i>—</i>	<i>32,640.59</i>	<i>14,290.21</i>
<i>Interest,</i>	<i>94,246.28</i>	<i>77,659.04</i>	<i>85,931.14</i>	<i>43,224.73</i>
On sinking funds,	53,212.57	45,332.18	55,763.06	15,251.19
On trust and investment funds,	7,055.55	1,298.62	2,238.49	435.57
All other,	33,978.16	31,028.24	27,929.59	27,537.97
<b>NON-REVENUE.</b>	<b>\$2,565,741.88</b>	<b>\$3,354,348.41</b>	<b>\$2,898,152.14</b>	<b>\$3,547,403.77</b>
<b>Offsets to outlays,</b>	<b>73,667.96</b>	<b>11,729.60</b>	<b>30,809.71</b>	<b>14,871.71</b>
<i>Departmental,</i>	<i>73,667.96</i>	<i>11,729.60</i>	<i>26,749.29</i>	<i>14,871.71</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>4,059.72</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>2,020,421.90</b>	<b>2,625,464.03</b>	<b>1,634,291.89</b>	<b>2,983,000.40</b>
<i>Loans, general purposes,</i>	<i>343,000.00</i>	<i>620,000.00</i>	<i>331,000.00</i>	<i>1,182,000.00</i>
<i>Loans, public service enterprises,</i>	<i>150,000.00</i>	<i>—</i>	<i>98,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,520,000.00</i>	<i>1,800,000.00</i>	<i>1,200,000.00</i>	<i>1,800,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>192,568.03</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>7,421.90</i>	<i>12,896.00</i>	<i>5,291.89</i>	<i>1,000.40</i>
<b>Transfers,</b>	<b>82,565.92</b>	<b>118,306.08</b>	<b>348,943.92</b>	<b>67,612.48</b>
<i>From sinking funds,</i>	<i>—</i>	<i>35,000.00</i>	<i>79,600.00</i>	<i>—</i>
<i>All other,</i>	<i>82,565.92</i>	<i>83,306.08</i>	<i>269,343.92</i>	<i>67,612.48</i>
<b>Refunds,</b>	<b>3,472.16</b>	<b>11,399.29</b>	<b>43,975.38</b>	<b>8,939.87</b>
<b>Agency, trust, and investment,</b>	<b>385,613.94</b>	<b>587,449.41</b>	<b>840,131.24</b>	<b>472,979.31</b>
<i>Taxes and licenses for State,</i>	<i>236,853.89</i>	<i>373,259.18</i>	<i>231,659.83</i>	<i>206,853.46</i>
<i>Taxes for county,</i>	<i>98,951.79</i>	<i>123,240.83</i>	<i>121,744.03</i>	<i>110,261.14</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>49,808.26</i>	<i>90,950.00</i>	<i>486,727.38</i>	<i>155,864.71</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$2,492,507.86	\$4,111,144.56	\$2,617,012.82	\$1,788,707.94
Premiums,	7,421.90	12,896.00	5,291.89	1,000.40
Municipal indebtedness,	2,013,000.00	2,612,568.03	1,629,000.00	2,982,000.00
Transfers and refunds,	86,038.08	129,705.37	392,919.30	76,552.35
Agency, trust, and investment,	385,613.94	587,449.41	840,131.24	472,979.31
<b>Total receipts,</b>	<b>\$4,984,581.73</b>	<b>\$7,453,763.37</b>	<b>\$5,484,355.25</b>	<b>\$5,321,240.00</b>
<i>Balance on hand, including funds,</i>	<i>193,367.36</i>	<i>583,296.67</i>	<i>365,630.33</i>	<i>114,197.59</i>
<b>GRAND TOTAL,</b>	<b>\$5,177,939.14</b>	<b>\$8,037,059.94</b>	<b>\$5,849,985.58</b>	<b>\$5,435,437.59</b>

## Graded According to Population of 1915 — Continued.

## GROUP 2.

PAYMENTS.	Lowell POPULATION 107,978	Springfield POPULATION 102,971	Lynn POPULATION 95,803	Lawrence POPULATION 90,259
<b>Maintenance,</b>	<b>\$1,797,010.55</b>	<b>\$2,689,693.09</b>	<b>\$1,750,964.68</b>	<b>\$1,390,704.45</b>
<i>Departmental,</i>	<i>1,630,127.96</i>	<i>2,505,813.52</i>	<i>1,567,412.53</i>	<i>1,301,962.02</i>
General government,	125,170.66	138,999.13	111,308.07	76,100.88
Protection of persons and property,	376,304.30	580,962.94	312,765.81	254,719.35
Health and sanitation,	170,928.67	289,089.37	178,224.96	185,697.52
Highways,	238,253.72	316,388.19	211,806.28	170,052.82
Charities,	127,905.41	84,623.26	124,469.60	137,221.12
Soldiers' benefits,	37,403.19	21,893.73	50,033.85	10,669.00
Schools,	486,257.93	908,814.74	450,243.39	409,335.22
Libraries,	21,438.15	69,985.13	28,396.41	22,289.14
Recreation,	19,897.97	79,298.45	72,966.76	19,524.10
Pensions,	13,992.89	6,911.37	17,148.48	—
Unclassified,	12,575.07	8,847.21	10,048.92	16,352.87
<i>Public service enterprises,</i>	<i>155,998.82</i>	<i>183,779.57</i>	<i>140,798.16</i>	<i>73,881.13</i>
Electric light,	—	—	—	—
Water,	155,190.42	183,779.57	140,798.16	73,881.13
All other,	808.40	—	—	—
<i>Cemeteries,</i>	<i>10,883.77</i>	<i>—</i>	<i>40,118.99</i>	<i>14,861.80</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>100.00</i>	<i>2,635.00</i>	<i>—</i>
<b>Interest,</b>	<b>193,974.62</b>	<b>368,698.98</b>	<b>270,566.63</b>	<b>160,180.63</b>
<i>Loans, general purposes,</i>	<i>145,605.62</i>	<i>285,618.98</i>	<i>179,706.63</i>	<i>131,700.63</i>
<i>Loans, public service enterprises,</i>	<i>50,369.00</i>	<i>83,080.00</i>	<i>90,860.00</i>	<i>28,480.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>400,688.50</b>	<b>1,188,647.41</b>	<b>685,642.06</b>	<b>1,212,522.63</b>
<i>Departmental,</i>	<i>262,689.08</i>	<i>1,118,106.56</i>	<i>527,292.72</i>	<i>1,210,990.83</i>
General government,	474.88	77,545.97	3,863.83	71,589.03
Protection of persons and property,	3,689.98	32,427.24	37,406.00	92,574.30
Health and sanitation,	54,031.53	65,561.97	133,955.32	913,017.52
Highways,	165,474.65	571,592.46	—	—
Charities,	5,456.09	—	—	—
Schools,	11,936.80	343,996.94	343,816.69	132,557.15
Libraries,	21,355.66	—	—	—
Recreation,	269.49	26,981.98	6,638.85	52.83
Unclassified,	—	—	1,612.03	1,200.00
<i>Public service enterprises,</i>	<i>137,999.42</i>	<i>70,540.85</i>	<i>153,349.34</i>	<i>1,531.80</i>
Electric light,	—	—	—	—
Water,	137,999.42	70,540.85	158,349.34	1,531.80
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>1,876,986.83</b>	<b>2,603,800.95</b>	<b>1,518,445.12</b>	<b>1,889,800.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>55,000.00</i>	<i>79,600.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>356,986.83</i>	<i>332,200.00</i>	<i>228,845.12</i>	<i>289,800.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,520,000.00</i>	<i>2,000,000.00</i>	<i>1,210,000.00</i>	<i>1,600,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>236,600.95</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>82,565.92</b>	<b>118,306.08</b>	<b>348,943.92</b>	<b>67,612.48</b>
<i>To sinking funds from revenue,</i>	<i>30,500.00</i>	<i>83,014.25</i>	<i>166,031.00</i>	<i>41,129.00</i>
<i>All other,</i>	<i>52,065.92</i>	<i>35,291.83</i>	<i>182,862.92</i>	<i>26,483.48</i>
<b>Refunds,</b>	<b>3,472.16</b>	<b>11,399.29</b>	<b>43,975.38</b>	<b>8,939.87</b>
<b>Agency, trust, and investment,</b>	<b>472,165.84</b>	<b>662,666.50</b>	<b>1,002,173.37</b>	<b>562,708.44</b>
<i>Taxes and licenses for State,</i>	<i>236,930.64</i>	<i>373,183.68</i>	<i>231,659.58</i>	<i>206,855.46</i>
<i>Taxes for county,</i>	<i>98,951.79</i>	<i>123,240.23</i>	<i>121,744.03</i>	<i>110,261.14</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>136,283.41</i>	<i>166,242.59</i>	<i>648,769.76</i>	<i>245,593.84</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$1,990,985.17	\$3,058,392.07	\$2,021,531.31	\$1,550,885.08
Permanent debt (except from sinking funds),	356,986.83	332,200.00	228,845.12	289,800.00
Sinking fund requirements from revenue,	30,500.00	83,014.25	166,081.00	41,129.00
Outlays,	400,688.50	1,188,647.41	685,642.06	1,212,522.63
Permanent debt from sinking funds,	—	55,000.00	79,600.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,520,000.00	2,236,600.95	1,210,000.00	1,600,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	55,538.08	46,691.12	226,838.30	35,423.35
Agency, trust, and investment,	472,165.84	662,666.50	1,002,173.37	562,708.44
<b>Total payments,</b>	<b>\$4,826,864.42</b>	<b>\$7,643,212.30</b>	<b>\$5,620,711.16</b>	<b>\$5,292,468.50</b>
Balance on hand, including funds,	351,074.72	393,847.64	229,274.42	142,969.09
<b>GRAND TOTAL,</b>	<b>\$5,177,939.14</b>	<b>\$8,037,059.94</b>	<b>\$5,849,985.58</b>	<b>\$5,435,437.59</b>

TABLE I. — *Summary of Financial Transactions. Cities*  
GROUP 3.

RECEIPTS.	Somerville POPULATION 86,854	Brockton POPULATION 62,288	Holyoke POPULATION 60,816	Haverhill POPULATION 49,450
<b>REVENUE.</b>	<b>\$1,980,199.74</b>	<b>\$1,677,288.96</b>	<b>\$2,084,882.20</b>	<b>\$1,208,353.17</b>
<b>General,</b>	<b>1,573,919.07</b>	<b>1,281,681.97</b>	<b>1,277,702.31</b>	<b>945,241.40</b>
<i>Taxes,</i>	<i>1,557,804.08</i>	<i>1,260,640.41</i>	<i>1,183,685.05</i>	<i>871,051.16</i>
Property and poll,	1,500,399.13	1,124,254.21	1,039,027.78	816,612.88
Corporation, bank, etc.,	57,404.95	136,386.20	144,657.27	54,438.28
<i>Licenses and permits,</i>	<i>4,542.00</i>	<i>5,665.50</i>	<i>79,019.00</i>	<i>67,355.20</i>
<i>Fines and forfeits,</i>	<i>1,735.50</i>	<i>11,081.42</i>	<i>7,770.85</i>	<i>1,794.92</i>
<i>Grants and gifts,</i>	<i>9,837.49</i>	<i>4,294.64</i>	<i>7,227.41</i>	<i>5,040.12</i>
For expenses,	9,837.49	4,294.64	7,227.41	4,684.62
For outlays,	—	—	—	355.50
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>406,280.67</b>	<b>395,606.99</b>	<b>807,179.89</b>	<b>263,116.77</b>
<i>Special assessments,</i>	<i>62,273.66</i>	<i>40,491.34</i>	<i>8,183.88</i>	<i>19,650.66</i>
To meet expenses,	30,777.28	18,550.73	8,183.88	19,650.66
To meet outlays,	31,496.38	21,940.61	—	—
<i>Privileges,</i>	<i>11,060.76</i>	<i>17,494.17</i>	<i>5,507.74</i>	<i>8,153.46</i>
<i>Departmental,</i>	<i>76,395.05</i>	<i>134,360.90</i>	<i>29,708.14</i>	<i>51,607.65</i>
General government,	5,695.43	3,381.20	2,060.58	4,478.55
Protection of persons and property,	2,647.12	4,404.62	1,060.83	1,326.14
Health and sanitation,	28,143.98	90,296.00	8,880.30	5,724.99
Highways,	3,849.35	1,238.99	618.47	449.58
Charities,	13,857.94	14,984.06	12,161.28	20,100.22
Soldiers' benefits,	15,284.00	16,056.00	2,880.00	14,806.55
Schools,	4,460.71	3,153.74	1,921.68	2,993.05
Libraries,	1,510.82	746.29	—	751.76
Recreation,	807.96	—	125.00	404.67
Unclassified,	137.74	—	—	512.14
<i>Public service enterprises,</i>	<i>235,564.19</i>	<i>151,008.53</i>	<i>707,109.83</i>	<i>137,471.00</i>
Electric light,	—	—	1,569,051.48	—
Water,	235,564.19	151,008.53	138,058.35	137,457.48
All other,	—	—	—	13.52
<i>Cemeteries,</i>	<i>—</i>	<i>5,243.71</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>20,987.01</i>	<i>47,108.34</i>	<i>56,670.30</i>	<i>46,234.00</i>
On sinking funds,	—	22,083.56	11,025.04	24,312.61
On trust and investment funds,	1,090.50	3,544.00	31,710.00	8,701.57
All other,	19,896.51	21,480.78	13,935.26	13,219.82
<b>NON-REVENUE.</b>	<b>\$1,701,163.79</b>	<b>\$1,813,169.51</b>	<b>\$2,003,184.61</b>	<b>\$934,253.95</b>
<b>Offsets to outlays,</b>	<b>8,650.45</b>	<b>21,549.51</b>	<b>3,552.36</b>	<b>24,320.97</b>
<i>Departmental,</i>	<i>7,110.44</i>	<i>13,116.70</i>	<i>2,411.36</i>	<i>10,100.83</i>
<i>Public service enterprises,</i>	<i>1,540.01</i>	<i>8,432.81</i>	<i>1,141.00</i>	<i>14,220.14</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>1,396,904.78</b>	<b>1,529,930.27</b>	<b>1,388,253.32</b>	<b>612,821.00</b>
<i>Loans, general purposes,</i>	<i>240,000.00</i>	<i>235,950.00</i>	<i>208,500.00</i>	<i>152,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>40,000.00</i>	<i>100,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>3,500.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,156,000.00</i>	<i>1,250,000.00</i>	<i>1,075,000.00</i>	<i>460,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>904.78</i>	<i>480.27</i>	<i>4,753.32</i>	<i>321.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>51,356.02</b>	<b>36,688.09</b>	<b>244,873.17</b>	<b>93,476.39</b>
<i>From sinking funds,</i>	<i>—</i>	<i>25,000.00</i>	<i>150,000.00</i>	<i>—</i>
<i>All other,</i>	<i>51,356.02</i>	<i>11,688.09</i>	<i>94,873.17</i>	<i>93,476.39</i>
<b>Refunds,</b>	<b>4,002.06</b>	<b>2,662.87</b>	<b>2,387.70</b>	<b>2,803.67</b>
<b>Agency, trust, and investment,</b>	<b>240,250.43</b>	<b>222,338.77</b>	<b>364,118.06</b>	<b>200,831.92</b>
<i>Taxes and licenses for State,</i>	<i>155,582.79</i>	<i>122,032.01</i>	<i>175,062.63</i>	<i>109,648.04</i>
<i>Taxes for county,</i>	<i>79,840.71</i>	<i>66,422.20</i>	<i>52,470.62</i>	<i>52,687.98</i>
<i>Reimbursements for grade crossings,</i>	<i>3,403.77</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,423.21</i>	<i>33,877.56</i>	<i>136,584.91</i>	<i>38,495.90</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$1,988,850.19	\$1,698,838.47	\$2,088,434.56	\$1,232,679.14
Premiums,	904.78	480.27	4,753.32	321.00
Municipal indebtedness,	1,396,000.00	1,529,450.00	1,383,500.00	612,500.00
Transfers and refunds,	55,358.08	39,350.96	247,260.87	96,280.06
Agency, trust, and investment,	240,250.48	222,338.77	364,118.06	200,831.92
<b>Total receipts,</b>	<b>\$3,681,363.53</b>	<b>\$3,490,458.47</b>	<b>\$4,038,066.81</b>	<b>\$2,142,612.12</b>
Balance on hand, including funds,	109,020.40	35,202.71	280,377.48	105,675.64
<b>GRAND TOTAL,</b>	<b>\$3,790,383.93</b>	<b>\$3,525,661.18</b>	<b>\$4,368,444.29</b>	<b>\$2,248,287.76</b>

<sup>1</sup> Includes \$213,648.47 from gas.

## Graded According to Population of 1915 — Continued.

## GROUP 3.

PAYMENTS.	Somerville POPULATION 86,854	Brockton POPULATION 62,288	Holyoke POPULATION 60,816	Haverhill POPULATION 49,450
<b>Maintenance,</b> . . . . .	<b>\$1,416,538.94</b>	<b>\$1,175,274.74</b>	<b>\$1,515,205.80</b>	<b>\$829,290.55</b>
<i>Departmental,</i> . . . . .	<i>1,352,641.63</i>	<i>1,106,229.65</i>	<i>1,075,641.96</i>	<i>777,751.04</i>
General government, . . . . .	77,754.17	72,667.36	81,523.59	57,400.10
Protection of persons and property, . . . . .	249,754.66	213,918.89	256,727.70	147,738.75
Health and sanitation, . . . . .	212,079.77	135,349.07	120,881.44	80,682.56
Highways, . . . . .	128,199.97	130,004.31	97,059.54	100,070.30
Charities, . . . . .	64,157.01	76,541.66	117,674.48	66,290.97
Soldiers' benefits, . . . . .	37,719.96	25,346.54	4,842.00	35,225.92
Schools, . . . . .	467,643.03	408,003.25	346,924.94	250,240.79
Libraries, . . . . .	44,531.57	26,406.29	15,000.00	22,069.71
Recreation, . . . . .	43,492.73	8,350.51	24,439.94	12,454.05
Pensions, . . . . .	14,260.73	4,628.04	5,029.66	2,942.29
Unclassified, . . . . .	13,048.03	5,013.73	5,538.67	2,635.60
<i>Public service enterprises,</i> . . . . .	<i>63,897.31</i>	<i>61,341.33</i>	<i>439,563.84</i>	<i>51,012.78</i>
Electric light, . . . . .	—	—	<sup>1</sup> 353,700.37	—
Water, . . . . .	63,897.31	61,341.33	85,863.47	51,000.26
All other, . . . . .	—	—	—	12.52
<i>Cemeteries,</i> . . . . .	<i>—</i>	<i>7,703.76</i>	<i>—</i>	<i>359.23</i>
<i>Administration of trust funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>167.60</i>
<b>Interest,</b> . . . . .	<b>214,084.65</b>	<b>166,141.28</b>	<b>175,035.71</b>	<b>102,165.74</b>
<i>Loans, general purposes,</i> . . . . .	<i>188,993.53</i>	<i>97,587.65</i>	<i>111,052.10</i>	<i>76,726.74</i>
<i>Loans, public service enterprises,</i> . . . . .	<i>75,151.12</i>	<i>68,553.63</i>	<i>63,983.61</i>	<i>25,440.00</i>
<i>Loans, cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b> . . . . .	<b>248,625.38</b>	<b>336,053.03</b>	<b>501,689.45</b>	<b>205,520.05</b>
<i>Departmental,</i> . . . . .	<i>222,136.07</i>	<i>293,613.36</i>	<i>282,016.20</i>	<i>161,476.41</i>
General government, . . . . .	—	—	70,574.45	—
Protection of persons and property, . . . . .	1,345.05	9,818.57	75,105.34	5,608.55
Health and sanitation, . . . . .	14,538.44	63,798.47	16,966.86	22,479.24
Highways, . . . . .	143,601.47	92,849.93	88,736.80	71,853.56
Charities, . . . . .	—	53.50	—	41,121.34
Schools, . . . . .	62,295.46	109,264.33	24,589.64	20,262.82
Libraries, . . . . .	—	—	—	—
Recreation, . . . . .	355.65	17,828.56	6,043.11	78.27
Unclassified, . . . . .	—	—	—	71.63
<i>Public service enterprises,</i> . . . . .	<i>26,489.31</i>	<i>42,439.67</i>	<i>219,678.25</i>	<i>44,044.64</i>
Electric light, . . . . .	—	—	<sup>2</sup> 184,960.25	—
Water, . . . . .	26,489.31	42,439.67	34,713.00	44,044.64
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b> . . . . .	<b>1,373,826.60</b>	<b>1,442,006.37</b>	<b>1,261,500.00<sup>*</sup></b>	<b>603,588.91</b>
<i>From sinking funds,</i> . . . . .	<i>—</i>	<i>25,000.00</i>	<i>150,000.00</i>	<i>—</i>
<i>From revenue and other sources,</i> . . . . .	<i>252,826.60</i>	<i>217,006.37</i>	<i>236,500.00</i>	<i>124,483.28</i>
<i>Bonds refunded, current year,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i> . . . . .	<i>1,121,000.00</i>	<i>1,200,000.00</i>	<i>875,000.00</i>	<i>479,105.63</i>
<i>Warrants or orders, previous years,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b> . . . . .	<b>51,356.02</b>	<b>36,688.09</b>	<b>244,873.17</b>	<b>93,476.39</b>
<i>To sinking funds from revenue,</i> . . . . .	<i>—</i>	<i>9,477.80</i>	<i>64,193.17</i>	<i>59,745.00</i>
<i>All other,</i> . . . . .	<i>51,356.02</i>	<i>27,210.29</i>	<i>180,680.00</i>	<i>33,731.39</i>
<b>Refunds,</b> . . . . .	<b>4,002.06</b>	<b>2,662.87</b>	<b>2,387.70</b>	<b>2,803.67</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>239,519.16</b>	<b>224,210.32</b>	<b>297,428.96</b>	<b>247,152.72</b>
<i>Taxes and licenses for State,</i> . . . . .	<i>155,582.79</i>	<i>122,039.01</i>	<i>175,062.63</i>	<i>109,648.29</i>
<i>Taxes for county,</i> . . . . .	<i>79,840.71</i>	<i>66,422.20</i>	<i>52,470.52</i>	<i>56,687.98</i>
<i>Expenditures for grade crossings,</i> . . . . .	<i>2,672.45</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i> . . . . .	<i>1,423.21</i>	<i>55,749.11</i>	<i>69,895.81</i>	<i>84,816.45</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest, . . . . .	\$1,630,623.59	\$1,341,416.02	\$1,690,241.51	\$931,456.29
Permanent debt (except from sinking funds), . . . . .	252,826.60	217,006.37	236,500.00	124,483.28
Sinking fund requirements from revenue, . . . . .	—	9,477.80	64,193.17	59,745.00
Outlays, . . . . .	248,625.38	336,053.03	501,689.45	205,520.05
Permanent debt from sinking funds, . . . . .	—	25,000.00	150,000.00	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans, . . . . .	1,121,000.00	1,200,000.00	875,000.00	479,105.63
Transfers (except to sinking funds) and refunds, . . . . .	55,358.08	29,873.16	183,067.70	36,535.06
Agency, trust, and investment, . . . . .	239,519.16	224,210.32	297,428.96	247,152.72
<b>Total payments,</b> . . . . .	<b>\$3,547,952.81</b>	<b>\$3,383,036.70</b>	<b>\$3,998,120.79</b>	<b>\$2,083,998.03</b>
Balance on hand, including funds, . . . . .	242,451.12	142,624.48	370,323.50	164,289.73
<b>GRAND TOTAL,</b> . . . . .	<b>\$3,790,383.93</b>	<b>\$3,525,661.18</b>	<b>\$4,368,444.29</b>	<b>\$2,248,287.76</b>

<sup>1</sup> Includes \$169,063.30 for gas.<sup>2</sup> Includes \$114,463.31 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*  
GROUP 4.

RECEIPTS.	Malden POPULATION 48,907	Chelsea POPULATION 43,426	Newton POPULATION 43,113	Quincy POPULATION 40,674
<b>REVENUE.</b>	<b>\$1,168,718.70</b>	<b>\$915,673.03</b>	<b>\$1,977,388.46</b>	<b>\$1,186,397.41</b>
<b>General,</b>	<b>873,230.39</b>	<b>696,472.51</b>	<b>1,538,466.80</b>	<b>917,980.15</b>
<i>Taxes,</i>	<i>867,686.20</i>	<i>660,180.55</i>	<i>1,509,669.89</i>	<i>902,712.21</i>
Property and poll,	813,018.76	616,331.28	1,371,192.09	867,501.31
Corporation, bank, etc.,	54,667.44	43,849.27	138,477.80	35,210.90
<i>Licenses and permits,</i>	<i>1,295.00</i>	<i>33,281.75</i>	<i>1,487.00</i>	<i>5,171.00</i>
<i>Fines and forfeits,</i>	<i>678.82</i>	<i>1,988.21</i>	<i>1,945.93</i>	<i>3,763.87</i>
<i>Grants and gifts,</i>	<i>5,570.37</i>	<i>1,021.00</i>	<i>25,363.98</i>	<i>6,358.07</i>
For expenses,	3,570.37	1,021.00	25,363.98	6,338.07
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>1.00</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>295,488.31</b>	<b>219,200.52</b>	<b>438,921.66</b>	<b>268,417.26</b>
<i>Special assessments,</i>	<i>47,497.19</i>	<i>16,468.32</i>	<i>65,155.48</i>	<i>25,897.01</i>
To meet expenses,	41,532.38	11,052.65	47,052.65	25,897.01
To meet outlays,	5,964.81	5,415.67	18,102.83	—
<i>Privileges,</i>	<i>8,737.89</i>	<i>3,856.52</i>	<i>7,865.98</i>	<i>6,059.92</i>
<i>Departmental,</i>	<i>153,759.89</i>	<i>39,720.92</i>	<i>77,314.27</i>	<i>33,844.95</i>
General government,	2,504.27	2,769.30	3,249.29	3,767.92
Protection of persons and property,	1,531.05	1,025.50	12,296.60	385.26
Health and sanitation,	16,909.71	2,114.72	15,102.06	16,673.26
Highways,	676.59	1,297.04	20,994.01	1,182.96
Charities,	22,120.93	23,031.37	7,374.91	3,749.68
Soldiers' benefits,	7,826.00	6,891.00	2,832.00	4,627.50
Schools,	1,370.92	498.97	10,121.23	3,080.03
Libraries,	779.25	447.73	2,650.91	378.34
Recreation,	16.17	249.80	99.25	—
Unclassified,	125.00	1,395.49	2,594.01	—
<i>Public service enterprises,</i>	<i>112,372.82</i>	<i>115,078.34</i>	<i>175,210.28</i>	<i>156,062.16</i>
Electric light,	—	—	—	—
Water,	112,372.82	113,278.34	175,179.63	156,062.16
All other,	—	1,800.00	30.65	—
<i>Cemeteries,</i>	<i>13,460.81</i>	<i>—</i>	<i>—</i>	<i>9,454.14</i>
<i>Interest,</i>	<i>59,659.71</i>	<i>44,076.42</i>	<i>113,375.65</i>	<i>37,099.08</i>
On sinking funds,	22,440.92	26,261.00	92,661.59	—
On trust and investment funds,	16,129.23	992.54	4,615.53	16,799.14
All other,	21,089.56	16,822.88	16,098.53	20,299.94
<b>NON-REVENUE.</b>	<b>\$1,435,356.78</b>	<b>\$1,190,587.75</b>	<b>\$2,083,935.51</b>	<b>\$1,099,556.76</b>
<b>Offsets to outlays,</b>	<b>2,581.13</b>	<b>1,800.12</b>	<b>581.83</b>	<b>13,548.11</b>
<i>Departmental,</i>	<i>2,581.13</i>	<i>1,486.60</i>	<i>577.73</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>313.52</i>	<i>4.10</i>	<i>13,548.11</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>1,187,344.42</b>	<b>790,564.00</b>	<b>967,720.64</b>	<b>938,597.51</b>
<i>Loans, general purposes,</i>	<i>235,000.00</i>	<i>151,000.00</i>	<i>46,500.00</i>	<i>97,650.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>950,000.00</i>	<i>639,564.00</i>	<i>850,000.00</i>	<i>825,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>70,656.04</i>	<i>—</i>
<i>Premiums,</i>	<i>2,344.42</i>	<i>—</i>	<i>564.60</i>	<i>947.51</i>
<b>Transfers,</b>	<b>32,577.13</b>	<b>54,474.69</b>	<b>471,456.11</b>	<b>—</b>
<i>From sinking funds,</i>	<i>10,000.00</i>	<i>—</i>	<i>402,000.00</i>	<i>—</i>
<i>All other,</i>	<i>22,577.13</i>	<i>54,474.69</i>	<i>69,456.11</i>	<i>—</i>
<b>Refunds,</b>	<b>2,616.10</b>	<b>354.57</b>	<b>4,247.47</b>	<b>1,968.32</b>
<b>Agency, trust, and investment,</b>	<b>210,233.00</b>	<b>343,394.37</b>	<b>639,929.46</b>	<b>145,442.82</b>
<i>Taxes and licenses for State,</i>	<i>96,674.47</i>	<i>72,828.54</i>	<i>172,068.44</i>	<i>78,117.19</i>
<i>Taxes for county,</i>	<i>48,918.28</i>	<i>—</i>	<i>89,218.82</i>	<i>27,184.99</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>64,646.25</i>	<i>270,565.83</i>	<i>378,652.20</i>	<i>40,140.64</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$1,171,299.83	\$917,473.15	\$1,977,970.29	\$1,199,945.52
Premiums,	2,344.42	—	564.60	947.51
Municipal indebtedness,	1,185,000.00	790,564.00	967,156.04	937,650.00
Transfers and refunds,	35,193.23	54,829.26	475,703.58	1,968.32
Agency, trust, and investment,	210,233.00	343,394.37	639,929.46	145,442.82
<b>Total receipts,</b>	<b>\$2,604,075.48</b>	<b>\$2,106,260.78</b>	<b>\$4,061,323.97</b>	<b>\$2,265,954.17</b>
<i>Balance on hand, including funds,</i>	<i>65,051.57</i>	<i>92,074.22</i>	<i>176,365.29</i>	<i>115,567.97</i>
<b>GRAND TOTAL,</b>	<b>\$2,669,127.05</b>	<b>\$2,198,335.00</b>	<b>\$4,237,689.26</b>	<b>\$2,401,522.14</b>

¹ Includes \$25 from administration of trust funds. See "Unclassified."

## Graded According to Population of 1915 — Continued.

## GROUP 4.

PAYMENTS.	Malden POPULATION 48,907	Chelsea POPULATION 43,426	Newton POPULATION 43,113	Quincy POPULATION 40,674
<b>Maintenance,</b>	<b>\$840,339.56</b>	<b>\$687,557.36</b>	<b>\$1,336,156.12</b>	<b>\$726,000.64</b>
<i>Departmental,</i>	<i>790,789.44</i>	<i>661,615.48</i>	<i>1,284,165.10</i>	<i>678,731.64</i>
General government,	41,652.07	48,265.91	84,723.12	46,917.94
Protection of persons and property,	144,683.64	142,112.48	249,751.29	129,020.61
Health and sanitation,	94,337.53	57,087.43	144,340.64	76,301.58
Highways,	99,984.88	61,061.75	224,928.02	104,054.45
Charities,	64,209.95	81,013.32	49,095.95	31,284.99
Soldiers' benefits,	18,428.56	13,465.14	5,028.00	9,336.00
Schools,	269,829.43	216,111.34	427,010.73	242,361.51
Libraries,	22,261.30	9,634.78	33,022.69	17,383.38
Recreation,	28,957.73	13,803.28	54,418.33	18,279.14
Pensions,	4,798.74	7,108.61	4,616.61	2,056.90
Unclassified,	1,645.61	11,951.44	7,229.72	1,735.14
<i>Public service enterprises,</i>	<i>34,766.42</i>	<i>25,941.88</i>	<i>51,840.97</i>	<i>38,683.65</i>
Electric light,	—	—	—	—
Water,	34,766.42	25,931.88	49,610.81	38,683.65
All other,	—	10.00	1,730.16	—
<i>Cemeteries,</i>	<i>14,783.70</i>	<i>—</i>	<i>586.05</i>	<i>8,108.18</i>
<i>Administration of trust funds,</i>	<i>50.00</i>	<i>—</i>	<i>64.00</i>	<i>477.17</i>
<b>Interest,</b>	<b>148,936.48</b>	<b>165,109.16</b>	<b>274,757.34</b>	<b>158,014.67</b>
<i>Loans, general purposes,</i>	<i>111,127.44</i>	<i>118,681.98</i>	<i>225,162.86</i>	<i>97,936.45</i>
<i>Loans, public service enterprises,</i>	<i>37,809.04</i>	<i>46,477.18</i>	<i>49,594.98</i>	<i>59,968.22</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>110.00</i>
<b>Outlays,</b>	<b>184,674.91</b>	<b>69,456.59</b>	<b>157,899.92</b>	<b>190,433.78</b>
<i>Departmental,</i>	<i>166,007.42</i>	<i>64,064.08</i>	<i>113,347.23</i>	<i>152,117.70</i>
General government,	—	—	—	—
Protection of persons and property,	1,469.04	—	10,715.25	10,650.00
Health and sanitation,	61,004.27	3,280.02	66,681.24	33,206.64
Highways,	74,777.47	31,326.81	21,349.29	76,561.57
Charities,	2,396.48	—	—	—
Schools,	1,050.46	21,855.22	7,394.10	31,699.49
Libraries,	17,095.55	297.28	—	—
Recreation,	8,214.15	7,304.75	299.89	—
Unclassified,	—	—	6,907.46	—
<i>Public service enterprises,</i>	<i>18,667.49</i>	<i>5,392.51</i>	<i>44,552.69</i>	<i>38,316.08</i>
Electric light,	—	—	—	—
Water,	18,601.31	5,392.51	44,552.69	38,021.43
All other,	66.18	—	—	294.60
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>1,064,138.86</b>	<b>668,688.08</b>	<b>1,453,300.76</b>	<b>1,085,578.85</b>
<i>From sinking funds,</i>	<i>10,000.00</i>	<i>—</i>	<i>402,000.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>104,138.86</i>	<i>44,678.08</i>	<i>91,232.07</i>	<i>285,578.85</i>
<i>Bonds refunded, current year,</i>	<i>950,000.00</i>	<i>624,010.00</i>	<i>900,000.00</i>	<i>800,000.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>—</i>	<i>60,068.69</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>32,577.13</b>	<b>54,474.69</b>	<b>471,456.11</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>12,083.00</i>	<i>47,043.00</i>	<i>69,400.00</i>	<i>—</i>
<i>All other,</i>	<i>20,494.13</i>	<i>7,431.69</i>	<i>402,056.11</i>	<i>—</i>
<b>Refunds,</b>	<b>2,616.10</b>	<b>354.57</b>	<b>4,247.47</b>	<b>1,968.32</b>
<b>Agency, trust, and investment,</b>	<b>204,758.90</b>	<b>416,196.16</b>	<b>401,650.12</b>	<b>139,248.69</b>
<i>Taxes and licenses for State,</i>	<i>96,674.47</i>	<i>72,828.54</i>	<i>172,058.44</i>	<i>78,117.19</i>
<i>Taxes for county,</i>	<i>48,918.28</i>	<i>—</i>	<i>89,218.82</i>	<i>27,184.99</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>59,166.15</i>	<i>343,367.62</i>	<i>140,372.86</i>	<i>33,946.51</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$989,276.04	\$852,666.52	\$1,610,913.46	\$884,015.31
Permanent debt (except from sinking funds),	104,138.86	44,678.08	91,232.07	285,578.85
Sinking fund requirements from revenue,	12,083.00	47,043.00	69,400.00	—
Outlays,	184,674.91	69,456.59	157,899.92	190,433.78
Permanent debt from sinking funds,	10,000.00	—	402,000.00	—
Bonds refunded, current year,	950,000.00	624,010.00	960,068.69	800,000.00
Temporary loans,	—	—	—	—
Transfers (except to sinking funds) and	23,110.23	7,786.26	406,303.58	1,968.32
refunds,	204,758.90	416,196.16	401,650.12	139,248.69
Agency, trust, and investment,	—	—	—	—
<b>Total payments,</b>	<b>\$2,478,041.94</b>	<b>\$2,061,836.61</b>	<b>\$4,099,467.84</b>	<b>\$2,301,244.95</b>
<i>Balance on hand, including funds,</i>	<i>191,085.11</i>	<i>186,498.89</i>	<i>138,221.42</i>	<i>100,277.19</i>
<b>GRAND TOTAL,</b>	<b>\$2,669,127.05</b>	<b>\$2,198,335.00</b>	<b>\$4,237,689.26</b>	<b>\$2,401,522.14</b>

TABLE I. — *Summary of Financial Transactions. Cities*  
GROUP 5.

RECEIPTS.	Fitchburg POPULATION 39,656	Pittsfield POPULATION 39,607	Everett POPULATION 37,718	Salem POPULATION 37,200
<b>REVENUE.</b>	<b>\$1,101,214.80</b>	<b>\$1,013,910.49</b>	<b>\$899,958.90</b>	<b>\$955,142.21</b>
<b>General,</b>	<b>861,667.31</b>	<b>808,011.91</b>	<b>700,987.47</b>	<b>745,821.31</b>
<i>Taxes,</i>	<i>813,794.90</i>	<i>770,347.34</i>	<i>694,198.89</i>	<i>711,316.90</i>
Property and poll,	754,696.93	733,828.57	659,415.45	650,423.54
Corporation, bank, etc.,	59,097.97	36,518.77	34,783.44	60,893.36
<i>Licenses and permits,</i>	<i>42,283.00</i>	<i>34,267.50</i>	<i>1,753.00</i>	<i>2,439.37</i>
<i>Fines and forfeits,</i>	<i>3,304.94</i>	<i>1,292.70</i>	<i>1,040.55</i>	<i>4,002.89</i>
<i>Grants and gifts,</i>	<i>2,284.47</i>	<i>2,089.97</i>	<i>3,995.03</i>	<i>23,062.15</i>
For expenses,	2,284.47	2,089.97	3,995.03	26,374.50
For outlays,	—	—	—	1,687.65
<i>All other,</i>	<i>—</i>	<i>14.40</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>239,547.49</b>	<b>205,898.58</b>	<b>198,971.43</b>	<b>209,320.90</b>
<i>Special assessments,</i>	<i>24,552.95</i>	<i>33,571.72</i>	<i>15,617.38</i>	<i>14,303.32</i>
To meet expenses,	11,377.66	29,129.96	13,095.32	14,303.32
To meet outlays,	13,175.29	4,441.76	2,521.86	—
<i>Privileges,</i>	<i>5,126.80</i>	<i>5,054.40</i>	<i>5,539.29</i>	<i>5,355.01</i>
<i>Departmental,</i>	<i>66,189.86</i>	<i>23,285.24</i>	<i>24,302.35</i>	<i>49,806.28</i>
General government,	2,297.90	577.86	2,449.63	917.22
Protection of persons and property,	4,056.78	987.43	238.20	5,303.50
Health and sanitation,	4,043.74	4,422.69	1,866.74	14,252.62
Highways,	2,172.87	1,056.56	1,085.25	85.90
Charities,	46,373.47	7,962.10	12,222.10	12,092.37
Soldiers' benefits,	4,652.50	4,202.00	5,735.00	13,689.00
Schools,	1,328.70	3,881.60	667.40	788.10
Libraries,	218.84	—	389.50	501.74
Recreation,	268.02	178.00	208.48	1,358.26
Unclassified,	77.04	17.00	—	816.57
<i>Public service enterprises,</i>	<i>99,963.69</i>	<i>131,435.15</i>	<i>113,049.38</i>	<i>111,723.66</i>
Electric light,	—	—	—	—
Water,	99,963.69	131,118.55	113,049.38	109,199.92
All other,	—	316.60	—	2,523.74
<i>Cemeteries,</i>	<i>8,545.79</i>	<i>—</i>	<i>8,174.64</i>	<i>6,264.82</i>
<i>Interest,</i>	<i>55,168.40</i>	<i>12,552.07</i>	<i>31,728.39</i>	<i>21,868.81</i>
On sinking funds,	9,904.74	—	16,401.28	—
On trust and investment funds,	15,683.48	—	—	9,585.94
All other,	9,580.18	12,552.07	15,327.11	12,282.87
<b>NON-REVENUE.</b>	<b>\$2,161,806.18</b>	<b>\$1,135,038.54</b>	<b>\$1,054,890.27</b>	<b>\$1,895,787.25</b>
<b>Offsets to outlays,</b>	<b>9,628.79</b>	<b>700.00</b>	<b>874.05</b>	<b>7,012.52</b>
<i>Departmental,</i>	<i>9,628.79</i>	<i>250.00</i>	<i>874.05</i>	<i>7,012.52</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>450.00</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>1,373,898.00</b>	<b>958,358.91</b>	<b>614,694.25</b>	<b>1,714,653.35</b>
<i>Loans, general purposes,</i>	<i>338,000.00</i>	<i>239,077.60</i>	<i>109,900.00</i>	<i>665,000.00</i>
<i>Loans, public service enterprises,</i>	<i>30,000.00</i>	<i>16,500.00</i>	<i>5,000.00</i>	<i>380,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,003,200.00</i>	<i>700,000.00</i>	<i>499,000.00</i>	<i>650,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>2,698.00</i>	<i>2,781.41</i>	<i>794.25</i>	<i>19,653.35</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>33,670.72</b>	<b>1,192.62</b>	<b>24,309.51</b>	<b>901.76</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>1,300.00</i>	<i>—</i>
<i>All other,</i>	<i>33,670.72</i>	<i>1,192.62</i>	<i>23,009.51</i>	<i>901.76</i>
<b>Refunds,</b>	<b>4,320.83</b>	<b>1,325.67</b>	<b>1,607.42</b>	<b>8,735.44</b>
<b>Agency, trust, and investment,</b>	<b>740,287.84</b>	<b>173,461.34</b>	<b>413,405.04</b>	<b>164,484.18</b>
<i>Taxes and licenses for State,</i>	<i>92,368.72</i>	<i>103,146.99</i>	<i>66,982.50</i>	<i>89,662.48</i>
<i>Taxes for county,</i>	<i>35,495.00</i>	<i>61,653.65</i>	<i>34,825.76</i>	<i>57,033.07</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>371.75</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>612,424.12</i>	<i>8,660.70</i>	<i>311,120.63</i>	<i>17,788.63</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>104.40</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$1,110,843.59	\$1,014,610.49	\$900,832.95	\$962,154.73
Premiums,	2,698.00	2,781.41	794.25	19,653.35
Municipal indebtedness,	1,371,200.00	955,577.50	613,900.00	1,695,000.00
Transfers and refunds,	37,991.55	2,518.29	25,916.93	9,637.20
Agency, trust, and investment,	740,287.84	173,461.34	413,405.04	164,484.18
<b>Total receipts,</b>	<b>\$3,263,020.98</b>	<b>\$2,148,949.03</b>	<b>\$1,954,849.17</b>	<b>\$2,850,929.46</b>
Balance on hand, including funds,	30,777.53	162,453.90	205,433.81	146,192.93
<b>GRAND TOTAL,</b>	<b>\$3,293,798.51</b>	<b>\$2,311,407.93</b>	<b>\$2,160,282.98</b>	<b>\$2,997,122.39</b>



## Graded According to Population of 1915 — Continued.

## GROUP 5.

PAYMENTS.	Fitchburg POPULATION 39,656	Pittsfield POPULATION 39,607	Everett POPULATION 37,718	Salem POPULATION 37,200
<b>Maintenance,</b> . . . . .	<b>\$809,320.64</b>	<b>\$661,109.83</b>	<b>\$639,640.59</b>	<b>\$793,883.76</b>
<i>Departmental,</i> . . . . .	<i>750,975.98</i>	<i>636,610.01</i>	<i>605,435.45</i>	<i>737,011.22</i>
General government,	43,571.00	46,053.22	44,652.81	60,419.13
Protection of persons and property,	141,788.52	96,645.34	108,893.77	156,832.30
Health and sanitation,	78,510.08	53,351.74	60,054.86	76,879.35
Highways,	144,413.35	102,271.00	57,421.91	104,118.36
Charities,	103,317.07	29,706.00	47,881.40	66,238.38
Soldiers' benefits,	15,107.42	8,264.66	10,185.13	21,511.48
Schools,	196,098.96	263,437.25	241,475.18	197,849.50
Libraries,	9,484.11	10,000.00	9,624.47	17,928.49
Recreation,	11,554.12	7,961.01	16,952.32	11,540.30
Pensions,	2,643.00	4,262.00	3,484.12	10,414.74
Unclassified,	4,488.35	14,657.79	4,809.48	13,279.19
<i>Public service enterprises,</i>	<i>45,730.49</i>	<i>24,499.82</i>	<i>25,650.28</i>	<i>49,070.91</i>
Electric light,	—	—	—	—
Water,	45,720.49	23,846.39	25,650.28	48,315.02
All other,	—	653.43	—	755.89
<i>Cemeteries,</i> . . . . .	<i>12,624.17</i>	<i>—</i>	<i>8,554.86</i>	<i>7,547.07</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>254.56</i>
<b>Interest,</b> . . . . .	<b>93,397.48</b>	<b>122,642.72</b>	<b>138,130.44</b>	<b>69,722.03</b>
<i>Loans, general purposes,</i>	<i>73,475.48</i>	<i>60,390.22</i>	<i>98,168.43</i>	<i>56,144.08</i>
<i>Loans, public service enterprises,</i>	<i>19,922.00</i>	<i>62,252.50</i>	<i>39,962.01</i>	<i>13,577.95</i>
<i>Loans, cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b> . . . . .	<b>409,518.29</b>	<b>283,661.12</b>	<b>239,302.92</b>	<b>892,202.85</b>
<i>Departmental,</i> . . . . .	<i>240,945.56</i>	<i>245,612.95</i>	<i>226,511.43</i>	<i>546,250.71</i>
General government,	—	—	1,515.14	—
Protection of persons and property,	251.84	13,098.86	1,923.26	44,587.79
Health and sanitation,	141,055.29	72,147.07	35,042.35	35,241.55
Highways,	85,313.19	42,673.36	56,151.08	299,267.06
Charities,	2,163.85	1,500.00	—	632.59
Schools,	9,108.76	98,610.27	123,154.60	163,982.77
Libraries,	—	—	275.00	—
Recreation,	3,052.63	17,583.39	8,450.00	2,538.95
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>168,572.73</i>	<i>38,048.17</i>	<i>12,791.49</i>	<i>343,224.03</i>
Electric light,	—	—	—	—
Water,	168,572.73	38,048.17	12,791.49	343,224.03
All other,	—	—	—	—
<i>Cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,728.11</i>
<b>Municipal indebtedness,</b> . . . . .	<b>1,019,939.50</b>	<b>908,900.00</b>	<b>550,035.92</b>	<b>846,650.00</b>
<i>From sinking funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>1,300.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>151,939.50</i>	<i>258,900.00</i>	<i>140,735.92</i>	<i>146,650.00</i>
<i>Bonds refunded, current year,</i>	<i>868,000.00</i>	<i>650,000.00</i>	<i>408,000.00</i>	<i>700,000.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b> . . . . .	<b>33,670.72</b>	<b>1,192.62</b>	<b>24,309.51</b>	<b>901.76</b>
<i>To sinking funds from revenue,</i> . . . . .	<i>20,500.00</i>	<i>—</i>	<i>9,556.34</i>	<i>—</i>
<i>All other,</i> . . . . .	<i>13,170.72</i>	<i>1,192.62</i>	<i>14,753.17</i>	<i>901.76</i>
<b>Refunds,</b> . . . . .	<b>4,320.83</b>	<b>1,325.67</b>	<b>1,607.42</b>	<b>8,735.44</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>768,061.88</b>	<b>173,766.34</b>	<b>442,629.95</b>	<b>164,314.55</b>
<i>Taxes and licenses for State,</i> . . . . .	<i>92,368.72</i>	<i>103,146.99</i>	<i>66,982.50</i>	<i>89,662.48</i>
<i>Taxes for county,</i> . . . . .	<i>35,495.00</i>	<i>61,653.65</i>	<i>34,826.76</i>	<i>57,033.07</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>640,198.16</i>	<i>8,965.70</i>	<i>340,717.29</i>	<i>17,619.00</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>—</i>	<i>104.40</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$902,718.12	\$783,752.55	\$777,771.03	\$863,605.79
Permanent debt (except from sinking funds),	151,939.50	258,900.00	140,735.92	146,650.00
Sinking fund requirements from revenue,	20,500.00	—	9,556.34	—
Outlays,	409,518.29	283,661.12	239,302.92	892,202.85
Permanent debt from sinking funds,	—	—	1,300.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	868,000.00	650,000.00	408,000.00	700,000.00
Transfers (except to sinking funds) and refunds,	17,491.55	2,518.29	16,360.59	9,637.20
Agency, trust, and investment,	768,061.88	173,766.34	442,629.95	164,314.55
<b>Total payments,</b> . . . . .	<b>\$3,138,229.34</b>	<b>\$2,152,598.30</b>	<b>\$2,035,656.75</b>	<b>\$2,776,410.39</b>
<i>Balance on hand, including funds,</i> . . . . .	<i>155,569.17</i>	<i>158,809.63</i>	<i>124,626.23</i>	<i>220,712.00</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$3,293,798.51</b>	<b>\$2,311,407.93</b>	<b>\$2,160,282.98</b>	<b>\$2,997,122.39</b>

TABLE I. — *Summary of Financial Transactions. Cities*

## GROUP 6.

RECEIPTS.	Taunton POPULATION 36,161	Medford POPULATION 30,509	Waltham POPULATION 30,154	Chicopee POPULATION 30,138
<b>REVENUE.</b>	<b>\$948,445.52</b>	<b>\$793,253.47</b>	<b>\$754,664.69</b>	<b>\$604,456.87</b>
<b>General,</b>	<b>612,914.68</b>	<b>580,867.16</b>	<b>565,354.72</b>	<b>436,554.11</b>
<i>Taxes,</i>	<i>569,562.01</i>	<i>575,660.73</i>	<i>549,957.66</i>	<i>395,860.85</i>
Property and poll,	493,140.84	547,987.62	522,801.45	346,561.99
Corporation, bank, etc.,	76,421.17	27,673.11	27,156.21	49,298.86
<i>Licenses and permits,</i>	<i>37,165.25</i>	<i>1,677.75</i>	<i>1,734.00</i>	<i>35,633.75</i>
<i>Fines and forfeits,</i>	<i>2,734.04</i>	<i>511.35</i>	<i>1,202.05</i>	<i>1,994.00</i>
<i>Grants and gifts,</i>	<i>3,453.38</i>	<i>3,017.33</i>	<i>12,461.01</i>	<i>3,065.51</i>
For expenses,	3,453.38	3,017.33	2,235.20	3,065.51
For outlays,	—	—	10,225.81	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>335,530.84</b>	<b>212,386.31</b>	<b>189,309.97</b>	<b>167,902.76</b>
<i>Special assessments,</i>	<i>19,807.87</i>	<i>40,939.10</i>	<i>21,273.12</i>	<i>4,408.54</i>
To meet expenses,	19,350.55	22,235.73	21,273.12	3,501.99
To meet outlays,	457.32	18,703.37	—	906.55
<i>Privileges,</i>	<i>7,258.51</i>	<i>7,150.73</i>	<i>3,004.67</i>	<i>5,553.12</i>
<i>Departmental,</i>	<i>45,699.14</i>	<i>22,403.14</i>	<i>33,849.79</i>	<i>12,218.92</i>
General government,	977.93	2,533.00	742.90	1,076.42
Protection of persons and property,	4,393.71	559.24	5,465.56	332.85
Health and sanitation,	18,530.28	5,066.60	11,100.17	3,795.32
Highways,	114.16	2,648.52	714.44	11.80
Charities,	8,120.20	5,078.36	9,551.25	5,389.80
Soldiers' benefits,	6,684.00	5,008.00	3,779.00	1,174.00
Schools,	6,527.34	979.92	1,702.75	192.00
Libraries,	293.29	520.50	435.00	246.73
Recreation,	—	—	39.46	—
Unclassified,	58.23	—	319.26	—
<i>Public service enterprises,</i>	<i>205,444.69</i>	<i>75,198.83</i>	<i>90,927.36</i>	<i>135,516.97</i>
Electric light,	111,557.14	—	—	59,443.23
Water,	93,887.55	75,198.83	90,819.06	76,073.74
All other,	—	—	108.30	—
<i>Cemeteries,</i>	<i>5,365.10</i>	<i>3,781.69</i>	<i>10,076.08</i>	<i>2,854.15</i>
<i>Interest,</i>	<i>51,955.53</i>	<i>57,612.82</i>	<i>29,273.95</i>	<i>7,351.06</i>
On sinking funds,	45,944.72	142,067.78	16,890.94	188.56
On trust and investment funds,	179.19	1,170.70	1,591.79	250.58
All other,	7,831.62	14,674.34	10,796.22	6,911.92
<b>NON-REVENUE.</b>	<b>\$990,216.46</b>	<b>\$992,436.42</b>	<b>\$760,321.33</b>	<b>\$756,444.48</b>
<b>Offsets to outlays,</b>	<b>6,770.07</b>	<b>11,376.19</b>	<b>3,566.91</b>	<b>485.01</b>
<i>Departmental,</i>	<i>141.39</i>	<i>8,019.77</i>	<i>483.00</i>	<i>300.00</i>
<i>Public service enterprises,</i>	<i>6,628.68</i>	<i>3,356.42</i>	<i>3,083.91</i>	<i>185.01</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>563,953.07</b>	<b>622,110.85</b>	<b>504,552.55</b>	<b>664,901.05</b>
<i>Loans, general purposes,</i>	<i>66,000.00</i>	<i>71,600.00</i>	<i>40,290.00</i>	<i>224,200.00</i>
<i>Loans, public service enterprises,</i>	<i>30,000.00</i>	<i>—</i>	<i>13,500.00</i>	<i>20,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>435,000.00</i>	<i>550,000.00</i>	<i>450,000.00</i>	<i>420,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>32,686.97</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>266.10</i>	<i>510.85</i>	<i>762.55</i>	<i>701.05</i>
<b>Transfers,</b>	<b>164,620.18</b>	<b>158,777.98</b>	<b>37,204.85</b>	<b>9,948.00</b>
<i>From sinking funds,</i>	<i>92,000.00</i>	<i>99,293.24</i>	<i>17,000.00</i>	<i>9,000.00</i>
<i>All other,</i>	<i>72,620.18</i>	<i>59,484.74</i>	<i>20,204.85</i>	<i>948.00</i>
<b>Refunds,</b>	<b>1,787.51</b>	<b>1,897.61</b>	<b>1,445.03</b>	<b>921.19</b>
<b>Agency, trust, and investment,</b>	<b>253,085.63</b>	<b>198,273.79</b>	<b>213,551.99</b>	<b>80,189.23</b>
<i>Taxes and licenses for State,</i>	<i>84,736.83</i>	<i>60,064.25</i>	<i>67,657.80</i>	<i>52,518.25</i>
<i>Taxes for county,</i>	<i>33,878.55</i>	<i>31,226.59</i>	<i>34,572.29</i>	<i>16,334.43</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>134,470.25</i>	<i>106,982.95</i>	<i>111,341.90</i>	<i>11,336.55</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$953,215.59	\$804,629.66	\$758,231.60	\$604,941.88
Premiums,	266.10	510.85	762.55	701.05
Municipal indebtedness,	563,686.97	621,600.00	503,790.00	664,200.00
Transfers and refunds,	166,407.69	160,675.59	38,649.85	10,869.19
Agency, trust, and investment,	253,085.63	198,273.79	213,551.99	80,189.23
<b>Total receipts,</b>	<b>\$1,938,661.98</b>	<b>\$1,785,689.89</b>	<b>\$1,514,986.02</b>	<b>\$1,360,901.35</b>
Balance on hand, including funds,	143,878.55	82,858.38	88,124.96	28,786.68
<b>GRAND TOTAL,</b>	<b>\$2,082,540.53</b>	<b>\$1,868,548.27</b>	<b>\$1,603,110.98</b>	<b>\$1,389,688.03</b>

<sup>1</sup> Includes \$6,338.22 applied to payment of interest on water loans.

## Graded According to Population of 1915 — Continued.

## GROUP 6.

PAYMENTS.	Taunton POPULATION 36,161	Medford POPULATION 30,509	Waltham POPULATION 30,154	Chicopee POPULATION 30,138
<b>Maintenance,</b>	<b>\$661,942.67</b>	<b>\$509,846.90</b>	<b>\$541,615.28</b>	<b>\$459,289.99</b>
<i>Departmental,</i>	<i>518,494.56</i>	<i>479,271.03</i>	<i>500,503.79</i>	<i>369,693.19</i>
General government,	43,076.50	39,934.16	37,370.25	29,654.97
Protection of persons and property,	122,326.34	78,296.10	103,532.50	74,955.52
Health and sanitation,	42,671.27	48,620.31	55,617.77	32,945.33
Highways,	55,541.55	67,523.99	76,553.68	36,876.78
Charities,	45,884.37	20,684.51	30,816.56	32,366.78
Soldiers' benefits,	11,941.42	7,326.00	9,874.50	4,156.33
Schools,	178,690.35	184,098.86	146,965.89	146,945.58
Libraries,	10,559.21	11,559.96	14,241.85	7,034.97
Recreation,	2,680.42	18,089.34	18,096.89	2,673.19
Pensions,	—	1,356.86	3,471.50	—
Unclassified,	5,123.13	1,750.94	3,961.40	2,088.74
<i>Public service enterprises,</i>	<i>136,648.15</i>	<i>18,376.78</i>	<i>30,006.85</i>	<i>85,514.54</i>
Electric light,	93,923.60	—	—	52,392.68
Water,	42,724.55	18,376.78	29,740.60	33,121.86
All other,	—	—	266.25	—
<i>Cemeteries,</i>	<i>6,799.96</i>	<i>12,199.09</i>	<i>11,096.89</i>	<i>4,077.26</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>8.75</i>	<i>—</i>
<b>Interest,</b>	<b>113,845.98</b>	<b>134,131.01</b>	<b>63,789.90</b>	<b>34,419.10</b>
<i>Loans, general purposes,</i>	<i>62,432.09</i>	<i>109,078.75</i>	<i>56,172.40</i>	<i>23,756.60</i>
<i>Loans, public service enterprises,</i>	<i>51,363.89</i>	<i>25,052.26</i>	<i>7,477.50</i>	<i>11,662.50</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>140.00</i>	<i>—</i>
<b>Outlays,</b>	<b>128,494.06</b>	<b>131,381.92</b>	<b>170,491.53</b>	<b>219,565.48</b>
<i>Departmental,</i>	<i>85,315.69</i>	<i>93,302.52</i>	<i>144,909.73</i>	<i>176,033.02</i>
General government,	1,448.17	—	500.00	—
Protection of persons and property,	8,042.85	3,014.06	10,117.50	14,762.36
Health and sanitation,	19,991.19	33,387.48	14,351.89	37,161.20
Highways,	41,058.23	26,516.98	23,110.43	78,175.29
Charities,	2,513.08	900.00	185.08	1,516.10
Schools,	12,262.17	25,967.91	4,487.29	44,418.07
Libraries,	—	—	91,660.03	—
Recreation,	—	3,516.09	497.51	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>43,178.37</i>	<i>38,079.40</i>	<i>25,581.80</i>	<i>43,533.46</i>
Electric light,	10,284.60	—	—	13,124.32
Water,	32,893.77	38,079.40	25,581.80	30,408.14
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>557,906.92</b>	<b>709,689.20</b>	<b>501,375.28</b>	<b>574,750.00</b>
<i>From sinking funds,</i>	<i>51,500.00</i>	<i>99,293.24</i>	<i>17,000.00</i>	<i>9,000.00</i>
<i>From revenue and other sources,</i>	<i>25,400.00</i>	<i>60,395.96</i>	<i>59,375.28</i>	<i>90,750.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>447,000.00</i>	<i>550,000.00</i>	<i>425,000.00</i>	<i>475,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>34,006.92</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>164,620.18</b>	<b>158,777.98</b>	<b>37,204.85</b>	<b>9,948.00</b>
<i>To sinking funds from revenue,</i>	<i>70,000.00</i>	<i>24,246.00</i>	<i>120,204.85</i>	<i>900.00</i>
<i>All other,</i>	<i>94,620.18</i>	<i>134,531.98</i>	<i>17,000.00</i>	<i>9,048.00</i>
<b>Refunds,</b>	<b>1,787.51</b>	<b>1,897.61</b>	<b>1,445.03</b>	<b>921.19</b>
<b>Agency, trust, and investment,</b>	<b>276,688.89</b>	<b>144,350.86</b>	<b>222,232.51</b>	<b>77,229.18</b>
<i>Taxes and licenses for State,</i>	<i>84,687.08</i>	<i>60,063.75</i>	<i>67,637.80</i>	<i>52,518.00</i>
<i>Taxes for county,</i>	<i>33,878.55</i>	<i>31,226.59</i>	<i>34,572.29</i>	<i>16,334.43</i>
<i>Expenditures for grade crossings,</i>	<i>273.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>157,849.47</i>	<i>53,060.52</i>	<i>120,022.42</i>	<i>8,375.75</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$775,788.65	\$643,977.91	\$605,405.18	\$493,709.09
Permanent debt (except from sinking funds),	25,400.00	60,395.96	59,375.28	90,750.00
Sinking fund requirements from revenue,	70,000.00	24,246.00	120,204.85	900.00
Outlays,	128,494.06	131,381.92	170,491.53	219,565.48
Permanent debt from sinking funds,	51,500.00	99,293.24	17,000.00	9,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	481,006.92	550,000.00	425,000.00	475,000.00
Transfers (except to sinking funds) and refunds,	96,407.69	136,429.59	18,445.03	9,969.19
Agency, trust, and investment,	276,688.89	144,350.86	222,232.51	77,229.18
<b>Total payments,</b>	<b>\$1,905,286.21</b>	<b>\$1,790,075.48</b>	<b>\$1,538,154.38</b>	<b>\$1,376,122.94</b>
Balance on hand, including funds,	177,254.32	78,472.79	64,956.60	13,565.09
<b>GRAND TOTAL,</b>	<b>\$2,082,540.53</b>	<b>\$1,868,548.27</b>	<b>\$1,603,110.98</b>	<b>\$1,389,688.03</b>

<sup>1</sup> Includes \$420 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*  
GROUP 7.

RECEIPTS.	Revere POPULATION 25,178	Gloucester POPULATION 24,478	Beverly POPULATION 22,959	North Adams POPULATION 22,035
<b>REVENUE.</b>	<b>\$610,298.22</b>	<b>\$693,850.21</b>	<b>\$824,695.40</b>	<b>\$434,829.50</b>
<b>General,</b>	<b>488,316.00</b>	<b>537,931.59</b>	<b>682,811.12</b>	<b>328,668.73</b>
<i>Taxes,</i>	<i>477,500.93</i>	<i>505,420.70</i>	<i>675,910.77</i>	<i>294,191.85</i>
Property and poll,	471,646.85	473,934.43	574,832.96	274,562.60
Corporation, bank, etc.,	5,854.08	31,486.27	101,077.81	19,628.75
<i>Licenses and permits,</i>	<i>7,185.58</i>	<i>29,749.25</i>	<i>1,201.30</i>	<i>32,320.53</i>
<i>Fines and forfeits,</i>	<i>2,004.49</i>	<i>1,192.75</i>	<i>1,893.02</i>	<i>1,260.26</i>
<i>Grants and gifts,</i>	<i>1,625.00</i>	<i>1,568.89</i>	<i>3,806.03</i>	<i>896.59</i>
For expenses,	1,625.00	1,568.89	3,806.03	896.59
For outlays,	—	—	—	—
All other,	—	—	—	—
<b>Commercial,</b>	<b>121,982.22</b>	<b>155,918.62</b>	<b>141,884.28</b>	<b>106,160.77</b>
<i>Special assessments,</i>	<i>8,987.64</i>	<i>5,184.63</i>	<i>17,626.08</i>	<i>18,336.67</i>
To meet expenses,	6,338.88	5,184.63	13,424.30	18,336.67
To meet outlays,	2,648.76	—	4,201.78	—
<i>Privileges,</i>	<i>4,253.10</i>	<i>4,171.90</i>	<i>3,612.42</i>	<i>1,802.84</i>
<i>Departmental,</i>	<i>16,678.18</i>	<i>16,749.89</i>	<i>22,118.57</i>	<i>15,050.70</i>
General government,	1,525.24	1,944.90	649.96	262.25
Protection of persons and property,	298.46	1,596.58	526.96	293.73
Health and sanitation,	5,656.52	65.23	599.63	680.21
Highways,	809.16	673.50	743.39	2,455.93
Charities,	5,848.30	3,587.61	7,965.51	5,830.50
Soldiers' benefits,	2,164.00	7,743.00	8,662.83	2,912.00
Schools,	301.50	725.00	2,657.81	2,242.45
Libraries,	45.00	—	132.48	349.93
Recreation,	—	359.57	180.00	—
Unclassified,	—	54.50	—	623.70
<i>Public service enterprises,</i>	<i>83,276.29</i>	<i>116,003.80</i>	<i>73,832.05</i>	<i>63,498.42</i>
Electric light,	—	—	—	—
Water,	83,276.29	114,927.68	73,832.05	62,678.12
All other,	—	76.12	—	820.30
<i>Cemeteries,</i>	<i>—</i>	<i>675.20</i>	<i>4,882.13</i>	<i>4,460.16</i>
<i>Interest,</i>	<i>8,787.01</i>	<i>14,136.20</i>	<i>19,813.03</i>	<i>2,421.98</i>
On sinking funds,	—	—	5,493.76	—
On trust and investment funds,	—	4,032.71	1,223.32	433.06
All other,	8,787.01	10,102.49	13,095.95	1,988.92
<b>NON-REVENUE.</b>	<b>\$525,676.58</b>	<b>\$643,970.77</b>	<b>\$807,294.00</b>	<b>\$477,171.22</b>
<b>Offsets to outlays,</b>	<b>4,296.00</b>	<b>4,728.86</b>	<b>21.50</b>	<b>1,394.95</b>
<i>Departmental,</i>	<i>1,500.00</i>	<i>20.00</i>	<i>21.50</i>	<i>282.85</i>
<i>Public service enterprises,</i>	<i>2,796.00</i>	<i>4,708.86</i>	<i>—</i>	<i>1,112.10</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>468,942.25</b>	<b>498,472.15</b>	<b>629,865.31</b>	<b>395,234.00</b>
<i>Loans, general purposes,</i>	<i>108,700.00</i>	<i>35,000.00</i>	<i>68,000.00</i>	<i>193,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>30,000.00</i>	<i>61,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>360,000.00</i>	<i>433,100.00</i>	<i>500,000.00</i>	<i>190,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>242.25</i>	<i>372.15</i>	<i>865.31</i>	<i>1,734.00</i>
<b>Transfers,</b>	<b>6,048.38</b>	<b>3,575.13</b>	<b>3,000.00</b>	<b>5.35</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	6,048.38	3,575.13	3,000.00	5.35
<b>Refunds,</b>	<b>4,074.95</b>	<b>1,279.38</b>	<b>1,182.97</b>	<b>3,324.73</b>
<b>Agency, trust, and investment,</b>	<b>42,315.00</b>	<b>135,915.25</b>	<b>173,224.22</b>	<b>77,212.19</b>
<i>Taxes and licenses for State,</i>	<i>42,315.00</i>	<i>65,644.34</i>	<i>92,487.78</i>	<i>48,503.11</i>
<i>Taxes for county,</i>	<i>—</i>	<i>35,985.93</i>	<i>63,896.70</i>	<i>27,485.06</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>34,284.98</i>	<i>16,839.74</i>	<i>1,224.02</i>
All other,	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$614,594.22	\$698,579.07	\$824,716.90	\$436,224.45
Premiums,	242.25	372.15	865.31	1,734.00
Municipal indebtedness,	468,700.00	498,100.00	629,000.00	393,500.00
Transfers and refunds,	10,123.33	4,854.51	4,182.97	3,330.08
Agency, trust, and investment,	42,315.00	135,915.25	173,224.22	77,212.19
<b>Total receipts,</b>	<b>\$1,135,974.80</b>	<b>\$1,337,820.98</b>	<b>\$1,631,989.40</b>	<b>\$912,000.72</b>
Balance on hand, including funds,	30,301.20	116,630.04	60,670.23	106,050.11
<b>GRAND TOTAL,</b>	<b>\$1,166,276.00</b>	<b>\$1,453,451.02</b>	<b>\$1,692,559.63</b>	<b>\$1,018,050.83</b>

## Graded According to Population of 1915 — Continued.

## GROUP 7.

PAYMENTS.	Revere POPULATION 25,178	Gloucester POPULATION 24,478	Beverly POPULATION 22,959	North Adams POPULATION 22,035
<b>Maintenance,</b> . . . . .	<b>\$447,535.94</b>	<b>\$478,051.98</b>	<b>\$563,034.14</b>	<b>\$320,630.35</b>
<i>Departmental,</i> . . . . .	<i>415,785.16</i>	<i>446,725.01</i>	<i>528,698.98</i>	<i>300,992.55</i>
General government, . . . . .	46,861.22	41,245.95	31,897.83	24,011.48
Protection of persons and property, . . . . .	89,485.96	103,734.33	99,749.96	46,886.20
Health and sanitation, . . . . .	44,356.56	18,595.36	21,096.55	22,329.76
Highways, . . . . .	46,693.11	73,685.19	108,364.99	55,674.11
Charities, . . . . .	20,113.76	46,692.34	37,360.48	23,563.08
Soldiers' benefits, . . . . .	2,923.00	16,455.00	20,058.77	3,537.30
Schools, . . . . .	146,152.60	141,267.00	188,806.32	112,913.30
Libraries, . . . . .	5,482.72	15.00	11,591.85	7,650.30
Recreation, . . . . .	9,625.59	1,715.85	4,186.05	508.57
Pensions, . . . . .	295.65	189.66	2,959.60	—
Unclassified, . . . . .	3,794.99	3,129.33	2,626.58	3,918.45
<i>Public service enterprises,</i> . . . . .	<i>31,750.78</i>	<i>30,590.20</i>	<i>26,799.43</i>	<i>14,300.75</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	31,750.78	30,588.24	26,799.43	13,515.07
All other, . . . . .	—	1.96	—	785.68
<i>Cemeteries,</i> . . . . .	<i>—</i>	<i>786.77</i>	<i>7,535.73</i>	<i>5,337.05</i>
<i>Administration of trust funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b> . . . . .	<b>75,530.49</b>	<b>71,702.53</b>	<b>63,672.54</b>	<b>38,904.42</b>
<i>Loans, general purposes,</i> . . . . .	<i>47,012.65</i>	<i>35,860.86</i>	<i>53,976.98</i>	<i>25,055.50</i>
<i>Loans, public service enterprises,</i> . . . . .	<i>28,517.84</i>	<i>35,841.67</i>	<i>9,696.56</i>	<i>13,848.92</i>
<i>Loans, cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b> . . . . .	<b>84,382.28</b>	<b>72,637.43</b>	<b>144,671.77</b>	<b>107,781.17</b>
<i>Departmental,</i> . . . . .	<i>73,744.55</i>	<i>35,329.54</i>	<i>98,223.66</i>	<i>27,129.59</i>
General government, . . . . .	—	156.36	—	3,602.80
Protection of persons and property, . . . . .	2,632.72	1,388.40	8,832.65	—
Health and sanitation, . . . . .	29,989.49	7,788.65	4,734.80	1,513.99
Highways, . . . . .	32,047.20	16,551.00	66,502.29	9,723.26
Charities, . . . . .	—	—	—	94.20
Schools, . . . . .	4,904.34	7,202.70	—	12,195.34
Libraries, . . . . .	—	—	15,577.99	—
Recreation, . . . . .	4,170.80	2,242.43	2,575.93	—
Unclassified, . . . . .	—	—	—	—
<i>Public service enterprises,</i> . . . . .	<i>10,637.73</i>	<i>37,307.89</i>	<i>43,010.00</i>	<i>80,651.58</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	10,637.73	35,780.64	42,860.00	80,041.00
All other, . . . . .	—	1,527.25	150.00	610.58
<i>Cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>3,438.11</i>	<i>—</i>
<b>Municipal indebtedness,</b> . . . . .	<b>480,595.09</b>	<b>583,975.00</b>	<b>662,000.00</b>	<b>267,255.01</b>
<i>From sinking funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i> . . . . .	<i>100,595.09</i>	<i>140,875.00</i>	<i>132,000.00</i>	<i>67,255.01</i>
<i>Bonds refunded, current year,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>
<i>Temporary loans (including revenue loans),</i> . . . . .	<i>380,000.00</i>	<i>443,100.00</i>	<i>530,000.00</i>	<i>190,000.00</i>
<i>Warrants or orders, previous years,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b> . . . . .	<b>6,048.38</b>	<b>3,575.13</b>	<b>3,000.00</b>	<b>5.35</b>
<i>To sinking funds from revenue,</i> . . . . .	<i>—</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>All other,</i> . . . . .	<i>6,048.38</i>	<i>3,575.13</i>	<i>—</i>	<i>5.35</i>
<b>Refunds,</b> . . . . .	<b>4,074.95</b>	<b>1,279.38</b>	<b>1,182.97</b>	<b>3,324.73</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>42,315.00</b>	<b>134,903.79</b>	<b>181,456.52</b>	<b>77,245.25</b>
<i>Taxes and licenses for State,</i> . . . . .	<i>42,315.00</i>	<i>65,644.34</i>	<i>92,487.78</i>	<i>43,603.11</i>
<i>Taxes for county,</i> . . . . .	<i>—</i>	<i>35,985.93</i>	<i>63,896.70</i>	<i>27,435.06</i>
<i>Expenditures for grade crossings,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i> . . . . .	<i>—</i>	<i>33,275.52</i>	<i>25,072.04</i>	<i>1,257.08</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest, . . . . .	\$523,066.43	\$549,754.51	\$626,706.68	\$359,534.77
Permanent debt (except from sinking funds), . . . . .	100,595.09	140,875.00	132,000.00	67,255.01
Sinking fund requirements from revenue, . . . . .	—	—	3,000.00	—
Outlays, . . . . .	84,382.28	72,637.43	144,671.77	107,781.17
Permanent debt from sinking funds, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	10,000.00
Temporary loans, . . . . .	380,000.00	443,100.00	530,000.00	190,000.00
Transfers (except to sinking funds) and refunds, . . . . .	10,123.33	4,854.51	1,182.97	3,330.08
Agency, trust, and investment, . . . . .	42,315.00	134,903.79	181,456.52	77,245.25
<b>Total payments,</b> . . . . .	<b>\$1,140,482.13</b>	<b>\$1,346,125.24</b>	<b>\$1,619,017.94</b>	<b>\$815,146.28</b>
Balance on hand, including funds, . . . . .	25,793.87	107,325.78	73,541.69	202,904.55
<b>GRAND TOTAL,</b> . . . . .	<b>\$1,166,276.00</b>	<b>\$1,453,451.02</b>	<b>\$1,692,559.63</b>	<b>\$1,018,050.83</b>

TABLE I. — *Summary of Financial Transactions. Cities*  
GROUP 8.

RECEIPTS.	Northampton POPULATION 21,654	Attleboro POPULATION 18,480	Melrose POPULATION 16,880	Woburn POPULATION 16,410
<b>REVENUE.</b>	<b>\$493,677.91</b>	<b>\$464,659.78</b>	<b>\$524,035.64</b>	<b>\$402,458.42</b>
<b>General,</b>	<b>363,688.22</b>	<b>336,300.72</b>	<b>385,271.74</b>	<b>296,790.06</b>
<i>Taxes,</i>	<i>336,736.85</i>	<i>330,825.27</i>	<i>382,744.51</i>	<i>291,507.68</i>
Property and poll,	307,238.08	319,015.40	373,207.95	277,880.45
Corporation, bank, etc.,	28,498.77	11,809.87	9,536.36	13,627.23
<i>Licenses and permits,</i>	<i>1,745.26</i>	<i>2,188.97</i>	<i>917.50</i>	<i>1,072.07</i>
<i>Fines and forfeits,</i>	<i>2,026.00</i>	<i>774.78</i>	<i>146.89</i>	<i>1,630.50</i>
<i>Grants and gifts,</i>	<i>24,180.12</i>	<i>2,511.70</i>	<i>1,453.04</i>	<i>2,579.81</i>
For expenses,	24,180.12	2,511.70	1,453.04	2,579.81
For outlays,	—	—	—	—
<i>All other,</i>	—	—	10.00	—
<b>Commercial,</b>	<b>129,989.69</b>	<b>128,359.06</b>	<b>138,763.90</b>	<b>105,668.36</b>
<i>Special assessments,</i>	<i>8,937.19</i>	<i>22,471.31</i>	<i>21,421.66</i>	<i>4,752.71</i>
To meet expenses,	3,528.67	21,644.49	15,118.96	4,752.71
To meet outlays,	5,408.52	826.82	6,302.70	—
<i>Privileges,</i>	<i>3,806.50</i>	<i>4,952.74</i>	<i>2,251.94</i>	<i>3,100.71</i>
<i>Departmental,</i>	<i>27,988.31</i>	<i>10,463.57</i>	<i>21,224.47</i>	<i>18,364.85</i>
General government,	192.07	325.23	6,167.74	1,685.36
Protection of persons and property,	991.35	307.83	234.16	2,562.35
Health and sanitation,	2,055.85	—	5,230.89	4,663.41
Highways,	2,944.24	399.20	78.43	90.37
Charities,	6,962.94	4,717.76	3,592.31	4,000.64
Soldiers' benefits,	3,150.00	2,816.00	2,614.00	3,755.00
Schools,	11,074.68	1,605.17	2,920.30	1,480.00
Libraries,	577.02	250.06	367.96	124.72
Recreation,	—	—	16.18	3.00
Unclassified,	35.16	42.32	2.50	—
<i>Public service enterprises,</i>	<i>58,775.90</i>	<i>69,377.22</i>	<i>51,419.38</i>	<i>63,144.35</i>
Electric light,	—	—	—	—
Water,	58,775.90	69,377.22	51,353.88	63,144.35
All other,	—	—	65.50	—
<i>Cemeteries,</i>	<i>1,192.19</i>	—	<i>8,232.03</i>	<i>5,573.93</i>
<i>Interest,</i>	<i>29,224.60</i>	<i>21,094.22</i>	<i>34,214.42</i>	<i>10,731.81</i>
On sinking funds,	1,713.62	7,826.51	22,160.87	—
On trust and investment funds,	21,539.57	9,581.35	188.02	4,677.63
All other,	6,041.41	3,686.36	11,865.53	6,054.13
<b>NON-REVENUE.</b>	<b>\$550,492.59</b>	<b>\$869,074.46</b>	<b>\$658,641.17</b>	<b>\$484,827.82</b>
<b>Offsets to outlays,</b>	<b>1,978.99</b>	—	<b>761.45</b>	<b>1,012.38</b>
<i>Departmental,</i>	<i>1,978.99</i>	—	<i>761.45</i>	<i>1,012.38</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
<b>Municipal indebtedness,</b>	<b>327,112.69</b>	<b>473,500.00</b>	<b>453,464.25</b>	<b>417,588.96</b>
<i>Loans, general purposes,</i>	<i>10,000.00</i>	—	<i>54,450.00</i>	<i>44,850.00</i>
<i>Loans, public service enterprises,</i>	—	—	<i>5,000.00</i>	<i>22,750.00</i>
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	<i>316,866.23</i>	<i>473,500.00</i>	<i>393,900.00</i>	<i>349,588.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>241.46</i>	—	—	—
<i>Unpaid warrants or orders, current year,</i>	<i>5.00</i>	—	<i>114.25</i>	<i>600.96</i>
<i>Premiums,</i>	—	—	—	—
<b>Transfers,</b>	<b>78,120.58</b>	<b>206,807.05</b>	<b>2,313.77</b>	<b>3,214.13</b>
<i>From sinking funds,</i>	<i>50,000.00</i>	<i>12,000.00</i>	—	—
<i>All other,</i>	<i>28,120.58</i>	<i>194,807.05</i>	<i>2,313.77</i>	<i>3,214.13</i>
<b>Refunds,</b>	<b>106.63</b>	<b>1,444.47</b>	<b>1,657.74</b>	<b>944.62</b>
<b>Agency, trust, and investment,</b>	<b>143,173.70</b>	<b>187,322.94</b>	<b>200,443.96</b>	<b>62,067.73</b>
<i>Taxes and licenses for State,</i>	<i>48,144.65</i>	<i>42,650.04</i>	<i>41,007.64</i>	<i>27,460.14</i>
<i>Taxes for county,</i>	<i>33,754.26</i>	<i>22,126.93</i>	<i>20,682.55</i>	<i>14,193.90</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>61,274.79</i>	<i>122,545.97</i>	<i>138,753.77</i>	<i>20,413.69</i>
<i>All other,</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$495,656.90	\$464,659.78	\$524,797.09	\$403,470.80
Premiums,	5.00	—	114.25	600.96
Municipal indebtedness,	327,107.69	473,500.00	453,350.00	416,988.00
Transfers and refunds,	78,227.21	208,251.52	3,971.51	4,158.75
Agency, trust, and investment,	143,173.70	187,322.94	200,443.96	62,067.73
<b>Total receipts,</b>	<b>\$1,044,170.50</b>	<b>\$1,333,734.24</b>	<b>\$1,182,676.81</b>	<b>\$887,286.24</b>
<i>Balance on hand, including funds,</i>	<i>140,146.55</i>	<i>161,389.74</i>	<i>20,526.07</i>	<i>5,811.32</i>
<b>GRAND TOTAL,</b>	<b>\$1,184,317.05</b>	<b>\$1,495,123.98</b>	<b>\$1,203,202.88</b>	<b>\$893,097.56</b>

<sup>1</sup> Includes \$610.70 transferred to contingent account.

## Graded According to Population of 1915 — Continued.

## GROUP 8.

PAYMENTS.	Northampton POPULATION 21,654	Attleboro POPULATION 18,480	Melrose POPULATION 16,880	Woburn POPULATION 16,410
<b>Maintenance,</b>	<b>\$365,842.94</b>	<b>\$327,298.57</b>	<b>\$340,474.22</b>	<b>\$281,119.26</b>
<i>Departmental,</i>	<i>341,539.29</i>	<i>308,787.60</i>	<i>314,632.15</i>	<i>245,996.39</i>
General government,	19,109.67	24,994.63	30,178.62	24,854.69
Protection of persons and property,	49,982.10	61,970.10	44,817.78	43,577.28
Health and sanitation,	25,674.57	11,395.82	33,555.52	12,256.16
Highways,	52,067.36	60,112.53	58,615.47	39,013.22
Charities,	23,674.67	23,754.41	12,393.85	21,807.86
Soldiers' benefits,	5,146.00	4,798.00	6,853.86	4,964.24
Schools,	131,691.77	105,305.48	108,125.85	80,477.87
Libraries,	30,721.10	7,714.34	6,443.02	8,329.82
Recreation,	1,403.30	4,898.67	10,527.85	5,295.86
Pensions,	—	—	200.00	3,632.31
Unclassified,	2,068.75	3,843.52	2,620.33	1,787.08
<i>Public service enterprises,</i>	<i>22,238.26</i>	<i>17,325.88</i>	<i>18,713.71</i>	<i>27,737.23</i>
Electric light,	—	—	—	—
Water,	22,238.26	17,325.88	18,713.71	27,737.23
All other,	—	—	3.22	—
<i>Cemeteries,</i>	<i>1,769.89</i>	<i>—</i>	<i>7,125.14</i>	<i>7,378.14</i>
<i>Administration of trust funds,</i>	<i>295.50</i>	<i>1,185.19</i>	<i>—</i>	<i>7.50</i>
<b>Interest,</b>	<b>27,600.05</b>	<b>59,555.90</b>	<b>80,090.81</b>	<b>34,370.90</b>
<i>Loans, general purposes,</i>	<i>24,240.05</i>	<i>36,020.20</i>	<i>60,815.12</i>	<i>29,559.29</i>
<i>Loans, public service enterprises,</i>	<i>3,360.00</i>	<i>23,535.00</i>	<i>19,195.69</i>	<i>5,011.61</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>80.00</i>	<i>—</i>
<b>Outlays,</b>	<b>112,298.02</b>	<b>38,620.98</b>	<b>75,730.22</b>	<b>55,192.33</b>
<i>Departmental,</i>	<i>88,292.76</i>	<i>26,214.60</i>	<i>62,751.98</i>	<i>23,591.03</i>
General government,	10,000.00	2,449.67	—	588.00
Protection of persons and property,	—	4,346.89	376.74	8,000.00
Health and sanitation,	6,726.49	3,916.24	22,778.20	2,483.44
Highways,	13,484.43	13,363.15	36,272.83	12,330.56
Charities,	—	339.48	—	—
Schools,	58,081.84	672.57	1,829.07	—
Libraries,	—	126.50	—	—
Recreation,	—	—	1,495.14	189.03
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>24,005.26</i>	<i>13,406.48</i>	<i>12,310.35</i>	<i>31,601.30</i>
Electric light,	—	—	—	—
Water,	24,005.26	13,406.48	12,316.35	31,601.30
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>661.89</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>419,156.71</b>	<b>532,650.00</b>	<b>459,989.97</b>	<b>422,668.56</b>
<i>From sinking funds,</i>	<i>50,000.00</i>	<i>12,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>63,500.00</i>	<i>72,150.00</i>	<i>60,339.97</i>	<i>73,879.26</i>
<i>Bonds refunded, current year,</i>	<i>304,164.42</i>	<i>448,500.00</i>	<i>399,600.00</i>	<i>348,789.30</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,492.29</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>78,120.58</b>	<b>206,807.05</b>	<b>2,313.77</b>	<b>3,214.13</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>12,500.00</i>	<i>2,267.36</i>	<i>—</i>
<i>All other,</i>	<i>78,120.58</i>	<i>194,307.05</i>	<i>46.41</i>	<i>3,214.13</i>
<b>Refunds,</b>	<b>106.63</b>	<b>1,444.47</b>	<b>1,657.74</b>	<b>944.62</b>
<b>Agency, trust, and investment,</b>	<b>86,291.56</b>	<b>289,306.24</b>	<b>220,670.92</b>	<b>61,937.18</b>
<i>Taxes and licenses for State,</i>	<i>48,144.40</i>	<i>42,650.04</i>	<i>41,007.64</i>	<i>27,460.14</i>
<i>Taxes for county,</i>	<i>33,754.36</i>	<i>22,126.93</i>	<i>20,682.55</i>	<i>14,193.90</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,392.90</i>	<i>224,529.27</i>	<i>158,980.73</i>	<i>20,283.14</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$393,442.99	\$386,853.77	\$420,565.03	\$315,490.16
Permanent debt (except from sinking funds),	63,500.00	72,150.00	60,389.97	73,879.26
Sinking fund requirements from revenue,	—	12,500.00	2,267.36	—
Outlays,	112,298.02	38,620.98	75,730.22	55,192.33
Permanent debt from sinking funds,	50,000.00	12,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	305,656.71	448,500.00	399,600.00	348,789.30
Transfers (except to sinking funds) and	—	—	—	—
refunds,	78,227.21	195,751.52	1,704.15	4,158.75
Agency, trust, and investment,	86,291.56	289,306.24	220,670.92	61,937.18
<b>Total payments,</b>	<b>\$1,089,416.49</b>	<b>\$1,455,682.51</b>	<b>\$1,180,927.65</b>	<b>\$859,446.98</b>
Balance on hand, including funds,	94,900.56	39,441.47	22,275.23	33,650.53
<b>GRAND TOTAL,</b>	<b>\$1,184,317.05</b>	<b>\$1,495,123.98</b>	<b>\$1,203,202.88</b>	<b>\$893,097.56</b>

TABLE I.—*Summary of Financial Transactions. Cities*  
GROUP 9.

RECEIPTS.	Newburyport Population 15,311	Marlborough Population 15,250
<b>REVENUE.</b>	<b>\$346,616.27</b>	<b>\$359,712.76</b>
<b>General,</b>	<b>238,531.75</b>	<b>263,730.49</b>
<i>Taxes,</i>	<i>234,744.34</i>	<i>243,868.63</i>
Property and poll,	219,797.37	232,106.15
Corporation, bank, etc.,	14,946.97	11,762.48
<i>Licenses and permits,</i>	<i>1,102.50</i>	<i>17,379.25</i>
<i>Fines and forfeits,</i>	<i>1,606.60</i>	<i>475.86</i>
<i>Grants and gifts,</i>	<i>1,078.31</i>	<i>1,974.50</i>
For expenses,	1,078.31	1,974.50
For outlays,	—	—
All other,	—	32.25
<b>Commercial,</b>	<b>108,084.52</b>	<b>95,982.27</b>
<i>Special assessments,</i>	<i>5,283.88</i>	<i>1,706.28</i>
To meet expenses,	4,643.66	1,706.28
To meet outlays,	640.22	—
<i>Privileges,</i>	<i>1,766.57</i>	<i>2,256.15</i>
<i>Departmental,</i>	<i>20,609.00</i>	<i>24,177.81</i>
General government,	378.08	489.20
Protection of persons and property,	1,949.77	1,427.38
Health and sanitation,	780.74	10,323.60
Highways,	288.01	1,468.90
Charities,	2,690.49	4,292.47
Soldiers' benefits,	9,345.74	4,677.00
Schools,	4,854.87	1,431.23
Libraries,	261.30	44.03
Recreation,	—	—
Unclassified,	60.00	24.00
<i>Public service enterprises,</i>	<i>60,562.74</i>	<i>49,131.79</i>
Electric light,	—	—
Water,	60,562.74	49,131.79
All other,	—	—
<i>Cemeteries,</i>	<i>169.00</i>	<i>606.25</i>
<i>Interest,</i>	<i>19,703.33</i>	<i>18,103.99</i>
On sinking funds,	6,923.85	9,997.65
On trust and investment funds,	6,615.48	1,226.37
All other,	6,164.00	6,879.97
<b>NON-REVENUE.</b>	<b>\$360,183.52</b>	<b>\$445,302.05</b>
<b>Offsets to outlays,</b>	<b>2,266.71</b>	<b>4,709.95</b>
<i>Departmental,</i>	<i>1,030.44</i>	<i>1,762.95</i>
<i>Public service enterprises,</i>	<i>1,236.27</i>	<i>2,947.90</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>235,002.20</b>	<b>263,652.74</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>86,895.05</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>6,900.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>235,000.00</i>	<i>170,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>2.20</i>	<i>857.69</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>50,551.63</b>	<b>57,320.61</b>
<i>From sinking funds,</i>	<i>—</i>	<i>50,000.00</i>
All other,	50,551.63	7,320.61
<b>Refunds,</b>	<b>387.23</b>	<b>2,711.69</b>
<b>Agency, trust, and investment,</b>	<b>71,975.69</b>	<b>116,907.06</b>
<i>Taxes and licenses for State,</i>	<i>34,555.67</i>	<i>31,616.33</i>
<i>Taxes for county,</i>	<i>19,210.71</i>	<i>12,621.05</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>18,209.41</i>	<i>72,769.68</i>
All other,	—	—
<b>RECAPITULATION.</b>		
Revenue and offsets to outlays,	\$348,882.98	\$364,422.71
Premiums,	2.20	857.69
Municipal indebtedness,	235,000.00	262,795.05
Transfers and refunds,	50,938.92	60,032.30
Agency, trust, and investment,	71,975.69	116,907.06
<b>Total receipts,</b>	<b>\$706,799.79</b>	<b>\$805,014.81</b>
Balance on hand, including funds,	55,742.81	42,637.97
<b>GRAND TOTAL,</b>	<b>\$762,542.60</b>	<b>\$848,652.78</b>



## Graded According to Population of 1915 — Continued.

## GROUP 9.

PAYMENTS.	Newburyport POPULATION 15,311	Marlborough POPULATION 15,250
<b>Maintenance,</b>	<b>\$228,446.00</b>	<b>\$252,778.31</b>
<i>Departmental,</i>	<i>207,510.61</i>	<i>237,752.32</i>
General government,	14,419.00	18,303.35
Protection of persons and property,	43,199.81	54,599.84
Health and sanitation,	11,822.80	15,057.80
Highways,	30,146.56	38,766.01
Charities,	18,835.48	19,912.97
Soldiers' benefits,	16,100.18	8,466.43
Schools,	60,097.99	73,408.42
Libraries,	6,661.94	5,680.71
Recreation,	1,844.38	1,067.23
Pensions,	—	1,114.68
Unclassified,	4,382.47	1,374.88
<i>Public service enterprises,</i>	<i>20,610.69</i>	<i>14,315.13</i>
Electric light,	—	—
Water,	20,610.69	14,315.13
All other,	—	—
<i>Cemeteries,</i>	<i>309.70</i>	<i>710.86</i>
<i>Administration of trust funds,</i>	<i>15.00</i>	<i>—</i>
<b>Interest,</b>	<b>32,575.45</b>	<b>28,226.40</b>
<i>Loans, general purposes,</i>	<i>20,135.45</i>	<i>14,797.50</i>
<i>Loans, public service enterprises,</i>	<i>12,440.00</i>	<i>13,294.50</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>134.60</i>
<b>Outlays,</b>	<b>38,008.53</b>	<b>53,186.16</b>
<i>Departmental,</i>	<i>3,065.24</i>	<i>41,248.11</i>
General government,	—	—
Protection of persons and property,	83.10	2,025.52
Health and sanitation,	485.52	7,156.78
Highways,	1,838.44	31,956.31
Charities,	658.18	—
Schools,	—	109.50
Libraries,	—	—
Recreation,	—	—
Unclassified,	—	—
<i>Public service enterprises,</i>	<i>34,943.29</i>	<i>11,938.05</i>
Electric light,	—	—
Water,	34,943.29	11,938.05
All other,	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>258,655.08</b>	<b>289,750.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>50,000.00</i>
<i>From revenue and other sources,</i>	<i>48,655.08</i>	<i>29,750.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>210,000.00</i>	<i>210,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>50,551.63</b>	<b>57,320.61</b>
<i>To sinking funds from revenue,</i>	<i>5,910.61</i>	<i>6,800.00</i>
<i>All other,</i>	<i>44,641.02</i>	<i>51,020.61</i>
<b>Refunds,</b>	<b>387.29</b>	<b>2,711.69</b>
<b>Agency, trust, and investment,</b>	<b>86,938.08</b>	<b>80,098.00</b>
<i>Taxes and licenses for State,</i>	<i>34,655.57</i>	<i>31,616.33</i>
<i>Taxes for county,</i>	<i>19,210.71</i>	<i>12,521.05</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>33,171.80</i>	<i>35,960.62</i>
<i>All other,</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>		
Maintenance and interest,	\$261,021.45	\$281,004.71
Permanent debt (except from sinking funds),	48,655.08	29,750.00
Sinking fund requirements from revenue,	5,910.61	6,300.00
Outlays,	38,008.53	53,186.16
Permanent debt from sinking funds,	—	50,000.00
Bonds refunded, current year	—	—
Temporary loans,	210,000.00	210,000.00
Transfers (except to sinking funds) and refunds,	45,028.31	53,732.30
Agency, trust, and investment,	86,938.08	80,098.00
<b>Total payments,</b>	<b>\$695,562.06</b>	<b>\$764,071.17</b>
<i>Balance on hand, including funds,</i>	<i>66,980.54</i>	<i>84,581.61</i>
<b>GRAND TOTAL,</b>	<b>\$762,542.60</b>	<b>\$848,652.78</b>

TABLE I. — *Summary of Financial Transactions. Cities*  
**AGGREGATES FOR 35 CITIES.**

RECEIPTS.		POPULATION 2,563,634
<b>REVENUE.</b>		<b>\$85,021,459.56</b>
General, . . . . .		65,675,365.40
Taxes, . . . . .		62,428,997.57
Property and poll, . . . . .		57,605,432.40
Corporation, bank, etc., . . . . .		4,823,565.17
Licenses and permits, . . . . .		2,661,664.12
Fines and forfeits, . . . . .		172,637.98
Grants and gifts, . . . . .		400,370.83
For expenses, . . . . .		375,152.58
For outlays, . . . . .		25,218.25
All other, . . . . .		11,694.90
Commercial, . . . . .		19,346,094.16
Special assessments, . . . . .		1,347,139.35
To meet expenses, . . . . .		894,614.13
To meet outlays, . . . . .		452,525.22
Privileges, . . . . .		333,036.15
Departmental, . . . . .		<sup>1</sup> 2,816,234.10
General government, . . . . .		159,749.38
Protection of persons and property, . . . . .		147,766.80
Health and sanitation, . . . . .		603,516.80
Highways, . . . . .		162,341.25
Charities, . . . . .		940,941.58
Soldiers' benefits, . . . . .		386,391.62
Schools, . . . . .		283,036.08
Libraries, . . . . .		26,250.39
Recreation, . . . . .		83,583.58
Unclassified, . . . . .		<sup>1</sup> 22,706.62
Public service enterprises, . . . . .		10,462,060.61
Electric light, . . . . .		<sup>2</sup> 740,051.85
Water, . . . . .		8,196,799.44
All other, . . . . .		1,525,199.22
Cemeteries, . . . . .		297,624.53
Interest, . . . . .		4,039,969.72
On sinking funds, . . . . .		<sup>3</sup> 2,568,937.41
On trust and investment funds, . . . . .		558,755.33
All other, . . . . .		912,266.98
<b>NON-REVENUE.</b>		<b>\$88,682,361.24</b>
Offsets to outlays, . . . . .		986,019.38
Departmental, . . . . .		322,904.74
Public service enterprises, . . . . .		163,114.64
Cemeteries, . . . . .		-
Municipal indebtedness, . . . . .		56,010,082.68
Loans, general purposes, . . . . .		11,435,142.39
Loans, public service enterprises, . . . . .		5,944,650.00
Loans, cemeteries, . . . . .		3,500.00
Bonds refunded, current year, . . . . .		10,000.00
Temporary loans (including revenue loans), . . . . .		37,684,518.23
Unpaid warrants or orders, current year, . . . . .		711,181.05
Premiums, . . . . .		<sup>4</sup> 221,091.01
Transfers, . . . . .		11,067,800.15
From sinking funds, . . . . .		5,777,648.40
All other, . . . . .		5,290,151.75
Refunds, . . . . .		388,758.82
Agency, trust, and investment, . . . . .		20,229,700.21
Taxes and licenses for State, . . . . .		8,759,765.32
Taxes for county, . . . . .		3,716,630.56
Reimbursements for grade crossings, . . . . .		25,912.53
Sinking and other permanent funds, . . . . .		7,727,287.35
All other, . . . . .		104.40
<b>RECAPITULATION.</b>		
Revenue and offsets to outlays, . . . . .		\$86,007,478.94
Premiums, . . . . .		<sup>4</sup> 221,091.01
Municipal indebtedness, . . . . .		55,788,991.67
Transfers and refunds, . . . . .		11,456,558.97
Agency, trust, and investment, . . . . .		20,229,700.21
<b>Total receipts, . . . . .</b>		<b>\$173,703,820.80</b>
Balance on hand, including funds, . . . . .		16,016,885.79
<b>GRAND TOTAL, . . . . .</b>		<b>\$189,720,706.59</b>

<sup>1</sup> Includes \$25 from administration of trust funds.<sup>2</sup> Includes \$213,648.47 from gas.<sup>3</sup> Includes \$6,838.22 applied to payment of interest on water loans and \$610.70 transferred to contingent account.<sup>4</sup> Includes \$81,463 of premiums on Rapid Transit Loans available for construction, and \$225 on Lake Quinsigamond Bridge Temporary Loan.

## Graded According to Population of 1915 — Concluded.

## AGGREGATES FOR 35 CITIES.

PAYMENTS.		POPULATION 2,563,634
<b>Maintenance,</b>		<b>\$57,481,991.23</b>
<i>Departmental,</i>		<i>53,239,950.31</i>
General government,		3,236,388.81
Protection of persons and property,		11,038,544.01
Health and sanitation,		6,286,690.59
Highways,		6,496,166.41
Charities,		4,442,740.59
Soldiers' benefits,		806,709.16
Schools,		16,593,117.76
Libraries,		1,119,393.00
Recreation,		1,997,631.13
Pensions,		819,473.82
Unclassified,		403,075.03
<i>Public service enterprises,</i>		<i>3,847,947.76</i>
Electric light,		<sup>1</sup> 500,016.65
Water,		2,832,527.20
All other,		515,403.91
<i>Cemeteries,</i>		<i>386,504.14</i>
<i>Administration of trust funds,</i>		<i>7,609.02</i>
<b>Interest,</b>		<b>11,600,419.45</b>
<i>Loans, general purposes,</i>		<i>8,026,446.78</i>
<i>Loans, public service enterprises,</i>		<i>3,568,103.85</i>
<i>Loans, cemeteries,</i>		<i>5,868.82</i>
<b>Outlays,</b>		<b>20,519,201.12</b>
<i>Departmental,</i>		<i>13,938,659.94</i>
General government,		188,923.19
Protection of persons and property,		781,008.31
Health and sanitation,		2,800,612.00
Highways,		5,631,176.72
Charities,		490,015.00
Schools,		3,191,388.45
Libraries,		253,605.58
Recreation,		500,917.11
Unclassified,		100,993.58
<i>Public service enterprises,</i>		<i>6,557,182.77</i>
Electric light,		<sup>2</sup> 208,369.17
Water,		2,799,004.62
All other,		3,549,808.98
<i>Cemeteries,</i>		<i>23,378.41</i>
<b>Municipal indebtedness,</b>		<b>51,165,558.93</b>
<i>From sinking funds,</i>		<i><sup>3</sup> 5,737,148.40</i>
<i>From revenue and other sources,</i>		<i>6,655,113.62</i>
<i>Bonds refunded, current year,</i>		<i>10,000.00</i>
<i>Temporary loans (including revenue loans),</i>		<i>37,936,269.35</i>
<i>Warrants or orders, previous years,</i>		<i>827,027.56</i>
<b>Transfers,</b>		<b>11,067,800.15</b>
<i>To sinking funds from revenue,</i>		<i><sup>4</sup> 4,138,118.37</i>
<i>All other,</i>		<i>6,929,681.78</i>
<b>Refunds,</b>		<b>388,758.82</b>
<b>Agency, trust, and investment,</b>		<b>19,557,546.49</b>
<i>Taxes and licenses for State,</i>		<i>8,759,715.67</i>
<i>Taxes for county,</i>		<i>3,716,630.56</i>
<i>Expenditures for grade crossings,</i>		<i>5,031.51</i>
<i>Sinking and other permanent funds,</i>		<i>7,076,064.45</i>
<i>All other,</i>		<i>104.40</i>
RECAPITULATION.		
Maintenance and interest,		\$69,082,410.68
Permanent debt (except from sinking funds),		6,655,113.62
Sinking fund requirements from revenue,		<sup>4</sup> 4,138,118.37
Outlays,		20,519,201.12
Permanent debt from sinking funds,		<sup>3</sup> 5,737,148.40
Bonds refunded, current year,		10,000.00
Temporary loans,		38,763,296.91
Transfers (except to sinking funds) and refunds,		7,318,440.60
Agency, trust, and investment,		19,557,546.49
<b>Total payments,</b>		<b>\$171,781,276.19</b>
Balance on hand, including funds,		17,939,430.40
<b>GRAND TOTAL,</b>		<b>\$189,720,706.59</b>

<sup>1</sup> Includes \$169,063.30 for gas.<sup>2</sup> Includes \$114,463.31 for gas.<sup>3</sup> Includes serial payments amounting to \$41,805.16.<sup>4</sup> Includes \$491,637.02 from sale of real estate, and \$9,709.37 balances of loan appropriations.



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DIVISION B.

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RECEIPTS FROM REVENUE.

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TABLE II. — *General Revenue.*

CITIES.	Population of 1915	A Total Receipts	B. TAXES				C. LICENSES AND PERMITS			
			Property and Poll Tax	Corporation	Street Railway	Bank	LICENSES			PERMITS
							Liquor	All Other	Marriage	All Other
BOSTON, . . . . .	745,439	\$20,840,379.63	\$29,272,948.26	\$1,832,067.52	\$296,799.51	\$13,261.82	\$1,054,267.23	\$101,484.52	\$9,452.00	\$70,413.36
Worcester, . . . . .	124,037	3,904,532.96	3,238,708.86	365,231.07	17,083.37	6,076.77	133,005.25	19,403.50	1,653.00	496.00
PAUL REVERE, . . . . .	124,793	2,486,877.10	2,221,761.26	83,097.00	14,334.52	2,802.54	138,408.75	11,435.65	1,257.75	70.90
NEW BEDFORD, . . . . .	103,598	2,546,390.47	2,240,771.29	149,019.42	20,120.32	3,408.19	95,614.50	11,145.50	1,292.00	381.00
NEW BEDFORD, . . . . .	108,292	2,737,125.62	2,537,588.57	171,231.88	46,529.98	14,200.68	2.25	5,217.00	1,372.00	4,276.75
LOWELL, . . . . .	102,571	3,774,273.57	1,730,978.05	88,928.46	10,826.03	2,507.95	107,507.25	12,438.53	1,131.00	—
SPRINGFIELD, . . . . .	102,571	3,324,366.88	2,980,372.98	173,000.94	15,267.20	6,185.55	111,755.25	14,552.82	1,984.00	4,906.07
LYNN, . . . . .	92,803	1,960,840.57	1,722,924.82	89,013.61	10,646.62	2,332.52	102,779.25	10,034.86	1,085.00	—
LAWRENCE, . . . . .	90,259	1,573,938.57	1,253,434.24	97,614.91	4,908.02	2,313.00	118,495.25	5,413.66	1,097.00	75.00
SOMERVILLE, . . . . .	89,553	1,973,919.07	1,500,394.33	24,528.96	28,761.40	4,114.59	—	3,079.00	1,010.00	453.00
BROOKTON, . . . . .	62,283	1,271,951.77	1,234,257.31	125,491.05	9,522.02	1,373.13	74,574.00	3,903.00	542.00	—
HOLYOKE, . . . . .	60,310	1,937,077.78	819,612.88	33,508.44	17,382.78	3,867.06	62,118.75	4,720.45	516.00	—
HAVERHILL, . . . . .	48,007	873,230.39	615,331.78	33,567.19	17,882.06	3,326.19	770.00	535.00	—	—
MALDEN, . . . . .	43,425	606,472.50	509,987.46	20,967.37	5,625.99	1,355.32	2,530.00	597.00	—	—
CHelsea, . . . . .	43,113	1,538,466.80	1,371,192.09	27,929.16	2,967.27	65,312.37	30,084.75	2,630.00	436.00	—
NEWTON, . . . . .	40,674	917,980.15	867,591.31	27,929.16	2,967.27	780.39	—	1,061.00	—	1,522.50
QUINCY, . . . . .	39,556	861,637.31	754,598.93	34,047.68	9,574.52	2,931.35	38,272.50	3,200.50	443.00	—
FITCHBURG, . . . . .	39,807	868,011.91	733,898.57	54,571.04	9,574.52	1,294.00	3,567.50	2,515.00	317.00	—
EVERETT, . . . . .	37,718	700,957.47	650,415.45	22,136.56	12,416.49	4,267.67	31,435.50	1,335.00	428.00	—
SALEM, . . . . .	37,200	745,821.31	650,423.54	50,094.59	7,534.78	2,262.09	—	2,030.37	409.00	5.00
MEDFORD, . . . . .	36,161	612,914.68	493,140.84	65,492.00	7,633.78	2,683.48	34,511.25	2,273.00	376.00	46.00
WALTHAM, . . . . .	30,509	580,887.16	547,987.62	19,791.29	12,103.39	2,683.48	12.75	1,507.00	312.00	—
WALTON, . . . . .	30,154	585,354.72	522,801.45	25,807.41	4,73.97	784.83	—	2,421.00	313.00	—
CHICOPEE, . . . . .	30,138	436,554.11	346,561.99	43,861.13	4,73.97	1,007.70	33,534.75	2,098.00	300.00	1.00
REVERE, . . . . .	23,178	483,316.00	471,648.85	1,369.17	4,432.47	52.44	—	6,985.58	—	—
GLoucester, . . . . .	24,478	537,931.59	473,934.43	23,614.03	4,540.27	1,322.07	28,133.25	1,635.30	501.00	—
BEVERLY, . . . . .	22,959	682,811.12	574,892.96	74,168.17	3,586.58	23,313.06	—	1,635.30	170.00	—
NORTH ADAMS, . . . . .	22,035	325,668.73	274,582.60	18,493.42	408.68	636.65	31,189.53	957.30	103.00	—
NORTHAMPTON, . . . . .	21,654	363,388.22	307,238.08	20,085.81	7,120.86	1,292.10	1,550.75	1,538.25	205.00	45.65
ATTLEBORO, . . . . .	18,480	336,300.72	319,015.40	9,530.83	1,623.82	2,670.26	—	1,758.50	157.00	1.00
MELROSE, . . . . .	16,880	385,271.74	373,207.95	4,502.95	2,354.12	2,923.94	—	920.07	127.00	—
WOBURN, . . . . .	16,410	296,790.06	277,880.45	9,793.90	2,920.39	2,294.00	—	962.50	140.00	—
NEWBURYPORT, . . . . .	15,311	219,797.37	11,363.68	1,289.29	1,289.29	2,294.00	—	962.50	140.00	—
MARLBOROUGH, . . . . .	15,250	263,730.49	232,106.15	9,034.52	1,509.65	1,218.31	16,733.25	484.00	162.00	—
35 Cities, . . . . .	2,565,634	\$65,675,365.40	\$57,605,432.40	\$4,066,290.95	\$567,671.08	\$189,603.14	\$2,292,436.76	\$249,153.38	\$28,380.75	\$91,693.23

TABLE II. — *General Revenue* — Concluded.

CITIES.	Population of 1915	D. FINES AND FORFEITS			E. GRANTS AND GIFTS				F Other General Revenue	
		Court Fines	Department Penalties	Contract Violations	GRANTS FROM OTHER CIVIL DIVISIONS			GIFTS		
					From State, for Education	From State, for Armories	From County, Dog Licenses	For Expenses		For Outlays
BOSTON, . . . . .	745,439	\$55,649.66	—	\$5,086.00	\$53,970.82	\$6,716.66	\$25,080.00	\$15,694.09	\$6,530.33	\$11,357.25
WORCESTER, . . . . .	162,697	6,208.23	\$244.00	527.46	38,608.41	—	5,020.84	600.00	1,326.20	280.00
FALL RIVER, . . . . .	124,791	7,852.60	64.11	—	787.74	—	4,400.38	1,410.90	—	—
NEW BEDFORD, . . . . .	109,568	4,833.30	—	—	15,017.62	—	5,383.75	—	—	—
CAMBRIDGE, . . . . .	108,822	3,156.43	—	166.00	5,170.16	—	3,039.12	970.04	4,204.76	—
LOWELL, . . . . .	107,978	5,691.08	—	—	10,544.05	—	3,487.17	—	220.00	—
SPRINGFIELD, . . . . .	102,971	8,388.55	—	—	8,090.39	—	4,985.13	—	668.00	—
LYNN, . . . . .	95,803	10,313.37	—	—	45.00	—	3,279.55	4,390.37	—	—
LAWRENCE, . . . . .	90,259	4,549.00	—	—	5,844.95	—	1,102.88	1,000.00	—	—
SOMERVILLE, . . . . .	86,854	1,504.00	231.50	—	6,552.54	—	3,284.95	—	—	—
BROCKTON, . . . . .	62,283	10,048.23	—	1,033.19	—	—	4,294.64	—	—	—
HOLYOKE, . . . . .	60,816	7,770.85	—	—	4,101.49	—	1,438.42	1,687.50	355.50	—
HAVERHILL, . . . . .	49,450	1,794.92	—	—	496.79	—	2,444.62	2,240.00	1,025.00	—
MALDEN, . . . . .	48,907	678.82	—	—	—	—	996.00	25.00	—	—
CHELSEA, . . . . .	43,426	1,759.21	—	229.00	—	—	3,230.03	—	—	1.00
NEWTON, . . . . .	43,113	1,945.93	—	—	22,133.95	—	2,419.48	—	—	—
QUINCY, . . . . .	40,674	3,602.87	—	96.00	3,918.59	—	1,734.89	482.08	—	—
FITCHBURG, . . . . .	39,656	3,004.94	—	300.00	67.50	—	2,089.97	—	—	—
PITTSFIELD, . . . . .	39,607	1,292.70	—	—	—	—	1,523.52	—	—	—
EVERETT, . . . . .	37,718	741.55	—	299.00	2,471.51	—	1,184.50	190.00	1,687.65	—
SALEM, . . . . .	37,200	4,002.89	—	—	—	—	1,517.86	—	—	—
TAUNTON, . . . . .	36,161	2,734.04	—	—	535.52	—	1,617.86	—	—	—
MEDFORD, . . . . .	30,509	511.35	—	—	337.50	—	1,779.83	—	—	—
WALTHAM, . . . . .	30,154	1,162.71	—	39.34	573.50	—	1,461.70	200.00	10,225.81	—
CHICOPEE, . . . . .	30,138	1,994.00	—	—	1,214.56	—	1,431.60	419.35	—	—
REVERE, . . . . .	25,178	2,004.49	—	—	—	—	1,625.00	—	—	—
GLOUCESTER, . . . . .	24,478	1,192.75	—	—	—	—	941.58	627.31	—	—
BEVERLY, . . . . .	22,959	1,893.02	—	—	2,874.40	—	731.63	200.00	—	—
NORTH ADAMS, . . . . .	22,035	1,260.26	—	—	—	—	986.89	13,193.23	—	—
NORTHAMPTON, . . . . .	21,654	2,026.00	—	—	10,000.00	—	1,950.66	460.56	—	—
ATLEBORO, . . . . .	18,480	774.78	—	—	100.48	—	1,187.90	96.14	—	—
MELROSE, . . . . .	16,880	146.89	—	—	169.00	—	900.31	—	—	10.00
WOBURN, . . . . .	16,410	1,630.50	—	—	379.50	1,300.00	594.11	—	—	—
NEWBURYPORT, . . . . .	15,311	1,606.60	—	—	—	—	1,114.67	484.20	—	—
MARLBOROUGH, . . . . .	15,250	475.86	—	—	859.83	—	—	—	—	32.25
35 Cities, . . . . .	2,563,634	\$164,322.38	\$539.61	\$7,775.99	\$194,864.80	\$35,216.66	\$99,674.75	\$45,396.37	\$25,218.25	\$11,694.90

\* On account of loss of taxes caused by fire.

TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1915	A				B. SPECIAL ASSESSMENTS				C. PRIVILEGES			D
		TOTAL RECEIPTS	FOR EXPENSES			FOR OUTLAYS	Sewers	Sidewalks and Curbing	All Other	Public Service (Excise Tax)	Minor		
			Street Sprinkling	Moth Extermi- nation	Sewers								
BOSTON, . . . . .	745,439	\$7,911,809.82	\$60,851.42	\$17,352.31	\$67,903.50	\$22,104.28	\$100,721.65	\$40,522.35	\$17,323.73	\$98,217.83	\$35,533.75	\$927,425.37	
WORCESTER, . . . . .	162,697	1,221,254.30	—	7,045.94	—	—	—	—	19,136.98	20,430.40	—	273,154.66	
FALL RIVER, . . . . .	124,791	514,836.11	—	27.19	550.00	—	—	21,566.51	—	15,661.05	300.00	61,767.84	
NEW BEDFORD, . . . . .	109,568	669,537.14	34,868.59	—	—	—	—	6,346.17	102,382.68	15,661.10	—	99,721.74	
CAMBRIDGE, . . . . .	108,822	825,334.43	24,637.70	1,907.66	—	—	—	—	—	14,299.21	400.00	105,385.41	
LOWELL, . . . . .	107,978	444,560.33	33,333.30	3,755.01	8,433.81	5,664.53	—	27,030.87	4,616.81	10,299.98	100.00	60,250.04	
SPRINGFIELD, . . . . .	105,971	770,258.08	32,363.77	—	—	—	—	—	26,644.67	16,494.16	—	149,881.37	
LYNN, . . . . .	95,803	629,362.14	26,334.49	2,071.79	11,895.02	—	—	5,300.35	14,740.79	10,242.62	—	119,216.01	
LAWRENCE, . . . . .	90,259	272,967.72	19,657.15	727.48	—	—	—	2,191.38	15,455.94	11,060.76	—	50,535.82	
SOMERVILLE, . . . . .	88,554	406,280.67	27,569.25	2,588.40	619.63	—	—	12,059.31	9,881.30	17,494.17	—	76,395.05	
ROCKTON, . . . . .	62,288	395,606.99	17,191.00	1,359.73	—	—	—	—	—	5,507.74	—	134,280.90	
HAVERHILL, . . . . .	60,816	807,179.89	—	—	4,689.40	3,494.48	—	—	—	7,903.46	250.00	29,708.14	
ANDOVER, . . . . .	49,450	263,116.77	13,346.15	1,744.23	3,938.51	621.77	1,335.12	—	5,964.81	8,737.89	—	51,607.65	
MALDEN, . . . . .	48,907	295,488.31	15,236.96	722.88	23,386.86	850.56	—	211.90	5,203.77	3,556.52	300.00	39,720.92	
CHelsea, . . . . .	43,426	219,200.52	10,624.35	428.30	—	—	—	18,102.83	—	7,865.98	—	77,314.27	
NEWTON, . . . . .	43,113	438,921.66	26,489.08	15,475.30	—	221.24	4,867.03	—	—	6,059.92	—	33,844.95	
QUINCY, . . . . .	40,674	268,417.26	6,215.65	1,019.48	14,560.08	2,344.08	1,757.72	8,297.13	4,421.63	5,126.80	—	23,285.24	
FITCHBURG, . . . . .	39,656	239,547.49	9,257.68	2,119.98	—	—	—	—	—	5,054.40	—	66,189.86	
PITTSFIELD, . . . . .	39,607	205,598.58	14,850.08	—	11,648.22	8,593.27	2,631.66	1,099.23	1,422.76	5,439.29	100.00	24,862.35	
EVERETT, . . . . .	37,718	198,971.43	4,194.72	367.53	—	—	—	—	—	7,108.51	150.00	40,805.28	
SALEM, . . . . .	37,200	209,320.90	7,184.58	394.05	6,724.69	394.05	—	—	457.32	3,004.67	—	22,403.14	
TAUNTON, . . . . .	36,161	335,530.84	12,064.28	946.09	6,340.18	—	—	9,850.48	8,852.89	7,150.73	—	33,849.79	
MEDFORD, . . . . .	30,509	121,386.31	12,386.26	1,421.37	—	—	—	—	—	4,253.12	—	12,218.92	
WALTHAM, . . . . .	30,154	189,309.97	6,409.62	4,834.41	7,019.05	1,617.34	1,392.70	883.80	22.75	3,004.67	—	16,678.18	
CHICOPPE, . . . . .	30,138	167,902.76	3,501.99	—	—	—	—	—	2,648.76	4,171.90	—	16,749.89	
REVERE, . . . . .	25,178	121,982.22	—	—	5,968.89	—	—	—	—	3,512.42	—	22,118.57	
GLOUCESTER, . . . . .	23,478	155,913.62	3,436.43	1,748.20	—	—	—	—	—	4,171.90	100.00	16,749.89	
BEVERLY, . . . . .	22,959	141,884.28	1,703.37	1,201.44	10,519.49	787.89	11,295.30	1,750.00	2,451.78	3,512.42	—	22,118.57	
NORTH ADAMS, . . . . .	22,035	106,160.77	5,978.48	—	275.00	—	—	—	—	1,802.84	—	15,650.70	
NORTHAMPTON, . . . . .	21,654	128,989.69	3,528.67	—	—	—	—	3,422.50	1,986.02	3,806.50	—	27,983.31	
MELROSE, . . . . .	18,480	128,359.06	10,092.56	667.65	21,644.49	—	807.29	118.53	558.09	2,251.94	—	10,463.57	
WOBURN, . . . . .	16,580	137,763.90	3,159.15	474.82	3,551.46	1,118.74	—	—	6,302.70	3,100.71	—	18,364.85	
WENDELBURG, . . . . .	15,311	108,084.52	3,654.29	1,109.37	—	—	—	—	—	1,756.57	—	20,609.00	
MALBOROUGH, . . . . .	13,250	95,982.27	—	1,706.28	—	—	—	—	640.22	2,256.15	—	24,177.81	
35 Cities, . . . . .	2,563,634	\$19,346,094.16	\$430,424.22	\$74,486.88	\$209,668.28	\$47,358.18	\$132,676.57	\$158,753.34	\$157,336.43	\$345,802.40	\$37,233.75	\$2,816,284.10	

\* Detail of Departmental, except Unclassified, is shown in Table IV, pp. 32-40.

\* Includes \$25 from administration of trust funds.



TABLE III. — *Commercial Revenue* — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES				G. INTEREST		
	ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other
	Rates	Miscellaneous	Rates	Miscellaneous							
BOSTON.	-	-	\$2,559,055.03	\$84,407.45	\$1,513,008.64	\$17,277.50	\$12,734.05	\$6,521.28	\$1,425.70	\$1,429,786.83	\$718,334.65
WORCESTER.	-	-	473,511.03	2,792.38	930.65	10,417.00	8,521.82	7,420.35	1,300.64	209,682.76	69,405.84
FALL RIVER.	-	-	239,602.04	11,333.00	930.65	5,399.00	10,704.78	6,290.70	102.11	115,550.98	19,866.73
NEW BEDFORD.	-	-	295,737.24	5,030.40	5,421.02	6,625.00	10,097.94	6,510.33	-	72,239.46	28,293.75
CAMBRIDGE.	-	-	393,024.88	16,681.94	47.08	13,882.00	8,788.64	4,154.48	-	189,819.38	34,592.05
LOWELL.	-	-	212,223.67	13,882.00	67.10	10,502.18	7,539.96	-	-	53,212.57	41,033.71
SPRINGFIELD.	-	-	395,046.41	44,168.26	-	3,296.50	-	163.75	-	45,332.18	32,276.86
HART.	-	-	315,983.10	11,006.50	-	11,708.35	7,294.07	10,109.90	-	55,763.06	30,168.08
LAWRENCE.	-	-	124,154.28	4,501.31	-	3,635.00	7,118.97	3,536.24	-	27,973.54	27,973.54
SOMERVILLE.	-	-	227,189.81	7,074.38	-	2,815.00	-	-	-	20,987.01	20,987.01
ROCKTON.	-	-	150,672.98	7,335.55	-	-	-	402.06	-	22,083.56	25,024.73
HOLYOKE.	-	-	130,716.85	7,341.30	13.52	-	-	-	-	11,025.04	45,645.26
HAVERHILL.	-	-	133,519.29	3,938.19	-	-	-	-	-	21,312.61	21,091.80
MALDEN.	-	-	108,650.23	3,722.99	1,800.00	-	-	-	-	22,540.92	37,218.70
CHELSEA.	-	-	111,627.00	1,651.34	30.65	-	-	-	-	26,261.00	57,513.43
NEWTON.	-	-	166,610.23	8,969.40	-	4,489.50	3,535.60	5,125.71	-	92,661.59	27,714.06
QUINCY.	-	-	135,844.60	217.50	-	3,100.35	4,441.94	1,682.85	-	9,904.74	37,089.08
FITCHBURG.	-	-	93,038.51	6,925.18	-	1,744.30	5,333.13	1,467.76	-	-	25,263.66
PITTSFIELD.	-	-	123,306.00	7,812.55	316.60	5,476.00	1,802.78	814.86	-	16,401.28	12,552.07
EVERETT.	-	-	104,725.32	1,967.05	2,523.74	3,468.00	1,799.82	997.00	-	21,868.81	15,327.11
SALEM.	-	-	111,082.33	4,474.60	-	1,220.00	2,330.00	1,771.26	-	43,944.72	8,010.81
TAUNTON.	103,105.52	8,451.62	93,793.90	88.65	-	4,617.75	2,660.24	1,503.70	-	42,067.78	15,845.04
MEDFORD.	-	-	89,845.13	506.81	108.30	3,460.00	2,839.61	2,889.38	-	16,890.94	12,388.01
WALTHAM.	-	-	74,692.02	973.93	-	920.00	1,427.91	499.24	-	188.56	7,162.50
WALTON.	-	-	82,564.75	3,508.99	-	590.00	-	-	-	-	8,787.01
CHICOPEE.	56,706.45	2,676.78	70,637.60	2,738.69	-	1,088.09	2,566.14	64.20	-	5,493.76	14,135.20
REVERE.	-	-	113,933.25	994.43	76.12	1,088.09	2,566.14	1,177.90	-	14,319.27	14,319.27
GLoucester.	-	-	73,831.86	500.19	820.30	1,456.28	2,704.88	289.00	-	50.00	2,421.98
BEVERLY.	-	-	61,927.12	751.01	-	325.00	-	867.19	-	-	27,580.98
NORTH ADAMS.	-	-	55,577.24	3,198.66	-	3,096.75	3,614.32	-	-	1,713.62	13,267.71
NORTHAMPTON.	-	-	66,503.57	2,873.65	-	1,515.00	2,738.03	-	-	22,160.87	12,053.55
MALDENBORO.	-	-	48,180.25	3,173.63	65.50	3,096.75	3,614.32	1,413.96	-	107.00	10,731.81
MELROSE.	-	-	59,629.12	3,515.23	-	1,515.00	2,738.03	1,295.95	-	24.95	12,779.48
WOBURN.	-	-	60,442.77	119.97	-	169.00	-	-	-	6,923.85	10,731.81
NEWBURYPORT.	-	-	48,416.43	715.36	-	349.00	-	257.25	-	9,997.65	8,106.34
MARLBOROUGH.	-	-	-	-	-	-	-	-	-	-	-
35 Cities.	\$690,990.79	\$49,061.06	\$7,994,401.80	\$272,397.64	\$1,525,199.22	\$108,761.15	\$112,641.28	\$67,062.55	\$9,159.35	\$2,568,937.41	\$1,471,022.31

<sup>1</sup> For detail see Table V, p. 41.

<sup>2</sup> Includes \$192,163.81 from gas.

<sup>3</sup> Includes \$21,484.66 from gas.

<sup>4</sup> Includes \$6,838.22 applied to payment of interest on water loans.

<sup>5</sup> Includes \$610.70 transferred to contingent account.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).  
1. General Government.

CITIES.	Population of 1915	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON, . . . . .	745,439	\$46,269.23	\$65.00	\$559.48	\$32,713.24	\$1,502.10	\$9,433.00	\$691.43	\$1,304.98
WORCESTER, . . . . .	122,697	12,740.43	-	-	7,199.28	2,424.00	2,220.62	1,063.91	35.62
N. ALB. RIVER, . . . . .	124,793	2,732.80	-	-	1,177.61	-	1,556.90	4.50	13.79
NEW BEDFORD, . . . . .	108,998	9,760.08	-	-	5,002.30	227.75	1,744.22	1,085.81	-
CAMBRIDGE, . . . . .	108,892	1,872.48	-	-	3,384.48	-	1,386.70	1,091.30	-
LOWELL, . . . . .	109,878	1,872.48	-	-	481.49	171.00	800.47	-	53
SPRINGFIELD, . . . . .	102,971	10,246.85	-	-	4,431.53	551.15	1,401.22	-	12,896.99
DANN, . . . . .	95,803	8,485.02	-	-	6,451.53	747.65	853.83	422.86	8.15
LAVERGNE, . . . . .	90,959	5,176.52	-	-	2,900.00	-	432.90	-	741.62
ROCKFORD, . . . . .	86,854	5,695.43	-	-	4,523.72	11.00	1,132.21	8.50	18.77
ROCKVILLE, . . . . .	62,288	3,381.30	-	-	3,004.45	-	306.83	7.15	1,694.50
ROCKFORD, . . . . .	60,816	2,060.58	-	-	2,570.17	363.58	905.30	29.50	610.00
HAYDEN, . . . . .	49,450	4,478.55	-	-	2,220.77	-	233.50	-	-
MALDEN, . . . . .	48,907	2,504.27	-	-	2,201.05	-	438.25	-	-
CHelsea, . . . . .	43,426	2,769.30	-	-	2,676.16	-	544.66	28.47	-
NEWTON, . . . . .	43,113	3,249.29	-	-	3,200.77	-	477.15	-	-
QUINCY, . . . . .	40,674	3,767.92	-	-	266.08	344.28	475.58	-	1,211.96
FITCHBURG, . . . . .	39,656	2,297.90	-	-	98.06	54.00	435.80	6.95	-
PITTSFIELD, . . . . .	39,607	2,577.86	-	-	2,096.63	-	346.10	-	-
EVERETT, . . . . .	37,718	2,449.68	-	-	680.32	-	505.62	-	4.61
SALEM, . . . . .	37,200	2,917.22	-	-	467.70	-	572.15	-	-
TAUNTON, . . . . .	36,161	977.93	-	-	1,980.85	-	137.00	-	-
MEDFORD, . . . . .	30,509	2,533.00	-	-	1,615.90	-	-	-	-
W ALTHAM, . . . . .	30,154	742.90	-	-	572.42	-	-	-	-
CHICOPEE, . . . . .	30,138	1,076.42	-	-	925.65	-	151.95	5.00	504.00
REVERE, . . . . .	25,178	1,525.24	-	3.29	886.95	-	172.70	-	151.30
GLoucester, . . . . .	24,478	1,944.90	-	-	117.70	-	477.26	-	956.00
BEVERLY, . . . . .	22,959	649.96	-	-	-	-	144.55	-	477.26
NORTH ADAMS, . . . . .	202.25	262.25	-	-	-	-	137.07	-	35.00
NORTHAMPTON, . . . . .	21,654	192.07	-	-	-	-	-	-	-
ATTLEBORO, . . . . .	18,480	325.23	-	-	1,325.23	-	100.60	-	4,332.71
MELROSE, . . . . .	16,880	6,167.74	-	-	1,734.43	-	95.16	2.85	178.00
WOBURN, . . . . .	16,410	1,685.36	-	-	1,585.35	-	84.88	-	-
NEWBURYPORT, . . . . .	15,311	378.08	-	-	115.20	-	76.40	-	-
MARLBOROUGH, . . . . .	15,250	489.20	-	-	379.80	33.00	-	-	-
35 Cities,	2,563,634	\$159,749.38	\$65.00	\$562.77	\$94,673.78	\$6,429.51	\$28,482.30	\$4,448.23	\$25,087.79

<sup>1</sup> Includes city clerk's fees.



TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*  
*3. Health and Sanitation.*

CITIES.	Population of 1915	A		B. HEALTH		C. SANITATION			D Other Health and Sanitation
		TOTAL RECEIPTS	Quarantine and Contagious Dis- ease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	
BOSTON.	745,430	\$181,730.38	\$2,936.00	\$3,902.45	\$1,170.00	\$13,813.05	\$106,994.61	\$2,504.25	\$400.02
WORCESTER.	182,697	45,713.84	1,020.58	907.50	51.20	2,114.60	37,589.46	—	30.50
FALL RIVER.	126,791	46,544.26	1,816.43	3,826.66	74.30	—	—	—	746.80
NEW BEDFORD.	106,568	26,518.00	6,695.63	9,074.26	50.60	10,697.52	—	—	—
CAMBRIDGE.	108,822	44,434.80	4,846.97	20,372.03	758.48	173.68	18,282.81	—	—
LOWELL.	107,978	16,572.30	422.84	242.92	51.92	721.41	4,916.48	—	211.73
SPRINGFIELD.	102,971	13,990.80	3,956.05	2,987.12	4.00	6,945.88	—	—	106.75
LAWRENCE.	95,803	30,353.80	6,655.78	10,477.41	776.34	943.44	11,500.83	—	—
ANDOVER.	90,259	20,035.24	249.58	16,735.61	584.75	1,049.87	10,189.05	—	—
SOMERVILLE.	86,854	28,143.98	16,570.41	—	1,384.52	—	16,011.79	—	—
BROCKTON.	62,288	90,296.00	505.90	585.25	13.50	73,179.55	—	—	—
QUINCY.	60,816	8,880.30	1,365.31	7,097.39	51.30	396.30	—	—	—
HOLYOKE.	49,450	5,724.99	2,211.15	3,396.00	21.59	5.00	3,993.59	91.25	—
HAVERHILL.	48,907	16,999.71	12,380.71	523.70	41.71	—	—	—	—
CHelsea.	43,426	2,114.72	1,325.43	694.29	95.00	—	—	—	—
NEWTON.	43,113	15,102.06	2,573.16	60.00	—	—	—	—	—
QUINCY.	40,674	16,673.26	171.86	187.86	80.00	12,468.90	—	—	—
FITCHBURG.	39,656	4,643.74	577.82	2,989.66	5.50	10,375.48	5,658.06	—	—
PITTSFIELD.	39,907	4,422.69	582.70	1,329.06	266.46	1,034.76	36.00	—	—
EVERETT.	37,718	1,896.74	1,252.19	477.55	12.00	2,244.47	—	—	—
SALEM.	37,200	14,252.62	711.95	2,853.13	109.75	—	125.00	—	—
TAUNTON.	36,161	18,530.28	153.37	33.50	—	7,926.95	2,650.84	—	—
WALTHAM.	30,509	5,066.60	619.43	—	109.60	14,712.83	3,477.48	—	—
MEDFORD.	30,154	11,100.17	1,942.94	2,695.22	1.00	227.57	4,050.00	—	—
CHICOPEE.	30,138	3,795.32	96.86	3,469.91	228.55	3,211.01	3,250.00	—	153.10
REVERE.	25,178	5,686.52	1,173.34	51.43	1.21	—	—	—	—
GLOUCESTER.	24,478	65.23	—	107.85	11.80	4,336.97	—	2.00	—
BEVERLY.	22,959	599.63	431.78	—	—	—	—	—	—
NORTH ADAMS.	22,035	680.21	259.65	—	—	420.56	—	—	—
NORTHAMPTON.	21,654	2,055.85	890.37	492.57	—	672.91	—	—	—
ATTLEBORO.	18,480	—	—	—	—	—	—	—	—
MELROSE.	16,880	5,230.89	1,129.75	52.17	—	4,048.97	—	—	—
WOBURN.	16,410	4,663.41	136.41	18.57	7.00	4,501.43	—	—	—
NEWBURYPORT.	15,311	780.74	55.88	339.29	1.45	125.73	257.79	—	—
MARLBOROUGH.	15,250	10,323.60	74.40	—	—	10,249.20	—	.60	—
35 Cities.	2,563,634	\$603,516.80	\$79,792.62	\$96,316.28	\$6,023.53	\$186,568.05	\$230,569.22	\$2,598.10	\$1,649.00

<sup>1</sup> Includes receipts on account of tuberculosis.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*  
*4. Highways.*

CITIES.	Population of 1915	A TOTAL RECEIPTS	B General	C Sidewalks and Curbings	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON.	745,439	\$25,808.37	\$24,464.71	—	—	—	\$1,343.66	—
WORCESTER.	162,697	42,879.35	42,214.78	—	—	—	664.57	—
FALL RIVER.	124,791	4,009.68	3,900.94	—	\$28.02	\$82.32	18.40	—
NEW BEDFORD.	109,568	9,830.52	9,830.52	—	—	—	—	—
CAMBRIDGE.	108,822	1,991.30	806.92	\$1,113.54	—	70.84	—	—
LOWELL.	107,978	1,722.76	1,722.76	—	—	—	—	—
SPRINGFIELD.	102,971	24,781.36	24,781.36	—	—	—	—	—
LYNN.	95,803	1,983.75	1,983.75	—	—	—	—	—
LAWRENCE.	90,259	1,196.54	1,191.54	—	—	—	—	—
SOMERVILLE.	86,854	3,849.35	2,917.72	71.08	—	640.55	5.00	—
BROCKTON.	62,288	1,238.99	981.12	28.25	—	229.62	—	\$220.00
HOLYOKE.	60,816	618.47	579.83	15.39	—	23.25	—	—
HAVERHILL.	49,450	449.58	445.74	—	3.84	—	—	—
MALDEN.	48,907	676.59	70.00	585.59	—	—	21.00	—
CHELSEA.	43,426	1,297.04	1,294.54	—	—	2.50	—	—
NEWTON.	43,113	20,994.01	20,976.38	—	—	—	—	—
QUINCY.	40,674	1,182.96	1,099.88	—	—	113.08	—	17.63
PITCHBURG.	39,656	2,172.87	1,732.53	418.34	—	22.00	—	—
PITTSFIELD.	39,607	1,056.56	1,056.56	—	—	—	—	—
EVERETT.	37,718	1,085.25	910.25	175.00	—	—	—	—
SALEM.	37,200	85.90	85.90	—	—	—	—	—
TAUNTON.	36,161	114.16	114.16	—	—	—	—	—
MEDFORD.	30,909	2,648.52	2,156.20	193.85	8.00	285.47	—	5.00
WALTHAM.	30,151	714.44	714.44	—	—	—	—	—
CHICOPPEE.	30,138	11.80	4.80	—	—	7.00	—	—
REVERE.	25,178	809.16	509.16	—	—	—	—	—
GLoucester.	24,478	673.50	663.00	7.00	—	300.00	—	—
BEVERLY.	22,939	743.39	743.39	—	—	3.50	—	—
NORTH ADAMS.	22,035	2,465.93	2,005.15	445.78	—	5.00	—	—
NORTHAMPTON.	21,654	2,944.24	1,924.09	1,020.15	—	—	—	—
ATTLEBORO.	18,480	392.20	392.20	—	—	—	—	—
MELROSE.	16,880	73.35	73.35	3.06	—	—	—	—
WOBURN.	16,410	90.37	90.37	—	—	—	—	—
NEWBURYPORT.	15,511	288.01	182.77	18.51	80.73	5.00	—	—
MARLBOROUGH.	15,250	1,408.90	1,362.22	116.68	—	—	—	—
35 Cities.	2,563,634	\$162,341.25	\$153,943.05	\$4,212.22	\$120.59	\$1,770.13	\$2,052.63	\$242.63

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*  
 5. *Charities.*

CITIES.	Population of 1915	A TOTAL RECEIPTS	B. ALMSHOUSE		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —			E Municipal General Hospitals	F Miscellaneous
			Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State			
BOSTON, . . . . .	745,439	\$406,598.15	\$25.00	\$6,317.04	\$775.82	\$46,121.85	\$43,238.20	\$19,620.40	\$139,815.96	\$140,802.54	1 \$9,881.34	
WORCESTER, . . . . .	162,097	97,267.43	855.04	3,428.91	—	4,808.67	6,829.02	1,116.33	4,837.39	75,392.07	—	
FALL RIVER, . . . . .	124,791	24,535.28	153.58	1,082.07	158.50	4,011.68	15,167.97	545.84	1,285.81	2,129.83	—	
NEW BEDFORD, . . . . .	108,968	28,801.53	1,540.20	—	2,219.32	7,206.32	12,036.49	—	5,768.90	—	—	
CAMBRIDGE, . . . . .	108,822	28,124.37	2,079.80	452.30	456.43	6,529.45	2,975.73	—	15,490.97	—	—	
LOWELL, . . . . .	107,978	22,806.03	618.79	698.79	43.50	1,017.40	1,487.53	705.35	2,907.34	—	—	
SPRINGFIELD, . . . . .	102,971	22,805.03	743.12	7,913.55	187.57	6,421.79	3,600.12	978.22	2,960.66	—	—	
LYNN, . . . . .	98,803	33,930.40	512.94	512.94	2,927.14	12,346.10	8,249.67	877.90	2,960.66	—	—	
LAWRENCE, . . . . .	90,259	17,613.00	1,496.77	2,057.77	90.35	3,378.13	3,927.88	315.73	6,351.96	—	—	
ROCKFORD, . . . . .	82,588	14,984.04	3,690.61	1,710.89	151.96	2,342.34	2,077.54	1,437.39	2,208.21	—	—	
BROOKLINE, . . . . .	62,288	14,884.04	3,940.66	1,710.89	78.03	4,757.15	2,116.21	1,188.95	1,928.60	—	—	
HYDE PARK, . . . . .	60,316	12,161.28	1,333.86	1,710.89	—	2,414.24	5,651.56	—	1,936.50	—	—	
HAVERHILL, . . . . .	43,907	25,124.37	1,577.38	1,000.33	102.57	3,518.63	1,845.65	712.74	765.63	10,563.48	4.81	
MALDEN, . . . . .	43,907	25,124.37	696.50	415.63	—	7,378.96	4,979.92	—	8,649.92	—	—	
CHELSEA, . . . . .	43,426	23,031.37	68.00	1,081.53	87.05	6,013.29	6,112.61	1,870.32	8,948.10	—	—	
QUINCY, . . . . .	40,574	3,749.68	47.00	166.63	144.14	2,940.78	432.46	1,253.63	2,151.46	—	—	
PITTSBURGH, . . . . .	39,656	46,373.47	859.04	190.00	92.61	1,064.96	433.47	344.04	1,647.44	39,080.11	—	
LYVERETT, . . . . .	37,607	7,962.10	41.30	1,336.99	41.20	2,721.23	4,353.36	—	1,237.12	—	—	
TALLMADGE, . . . . .	37,718	12,222.10	—	—	89.64	2,040.91	4,353.36	—	1,458.97	—	—	
SALEM, . . . . .	37,200	12,092.37	1,291.95	873.03	—	4,491.02	1,744.30	2,835.07	3,062.07	—	—	
WALTON, . . . . .	36,161	8,120.26	2,560.32	1,022.08	4.40	1,781.88	705.56	698.52	3,658.83	—	—	
MEDFORD, . . . . .	30,509	5,075.36	312.09	342.71	—	2,637.80	2,235.87	146.89	2,547.98	—	—	
WALTHAM, . . . . .	30,154	9,551.25	544.29	90.00	114.57	2,637.80	2,235.87	—	1,554.64	—	—	
CHICOPPEE, . . . . .	30,138	5,330.80	154.80	—	—	2,267.49	1,781.34	318.49	3,687.99	—	—	
REVERE, . . . . .	25,178	5,848.30	—	—	—	3,267.49	1,781.34	—	946.22	—	—	
GLOUCESTER, . . . . .	24,478	3,587.61	—	412.20	25.00	4,681.91	1,922.56	—	1,768.62	—	—	
BEVERLY, . . . . .	22,959	7,965.51	48.00	361.70	15.00	1,352.56	1,352.56	—	926.34	—	—	
NORTH ADAMS, . . . . .	22,035	5,830.50	2,552.67	—	6.00	1,422.36	1,431.09	—	418.38	—	—	
NORTHAMPTON, . . . . .	21,654	6,962.94	161.67	206.50	165.35	3,973.28	1,034.94	—	1,421.19	—	—	
ATTLEBORO, . . . . .	18,480	4,717.76	541.60	144.05	27.00	1,345.50	718.22	—	1,937.89	—	—	
MELROSE, . . . . .	16,880	3,592.31	1,083.98	—	27.00	1,303.07	302.34	469.34	875.92	—	—	
WOBURN, . . . . .	16,410	4,000.64	874.75	679.47	—	1,181.92	357.94	—	437.22	—	—	
NEWBURYPORT, . . . . .	15,311	2,690.49	393.46	14.40	30.00	1,817.47	435.16	3720.02	416.56	—	—	
MARLBOROUGH, . . . . .	15,250	4,292.47	1,771.51	11.63	4.00	1,013.68	355.07	—	—	—	—	
35 Cities,	2,563,634	\$940,941.58	\$35,178.73	\$34,622.46	\$7,757.20	\$161,647.49	\$149,359.04	\$36,243.26	\$239,265.72	\$267,968.03	\$9,889.65	

<sup>1</sup> Children's Institution Department, \$1,547.50; Suffolk School for Boys, \$9,716.25; Administration Building, \$1,603.10; Steamer Monitor, \$14.40.

<sup>2</sup> Includes \$70 from individuals. <sup>3</sup> Includes \$16 from individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*  
 6. *Soldiers' Benefits.*

CITIES.	Popu- lation of 1915	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON, . . . . .	745,439	\$98,141.50	\$90,066.00	\$3,325.50	\$4,750.00	—
WORCESTER, . . . . .	162,697	24,083.50	21,457.00	1,476.50	1,150.00	—
FALL RIVER, . . . . .	124,791	8,547.00	8,047.00	—	500.00	—
NEW BEDFORD, . . . . .	109,568	13,664.50	11,136.00	2,078.50	450.00	—
CAMBRIDGE, . . . . .	108,822	12,387.00	11,722.00	221.00	444.00	—
LOWELL, . . . . .	107,978	16,548.00	13,006.50	1,541.50	1,100.00	—
SPRINGFIELD, . . . . .	102,971	14,085.00	13,280.00	55.00	750.00	—
LYNN, . . . . .	95,803	29,565.00	25,275.00	2,190.00	2,100.00	—
LAWRENCE, . . . . .	90,259	5,404.00	4,798.00	156.00	450.00	—
SOMERVILLE, . . . . .	86,854	15,234.00	14,420.00	192.00	600.00	\$72.00
BROCKTON, . . . . .	62,288	16,056.00	14,328.00	1,023.00	700.00	5.00
HOLYOKE, . . . . .	60,816	2,880.00	2,452.00	228.00	200.00	—
HAVERHILL, . . . . .	49,450	14,806.55	13,042.00	192.00	1,550.00	22.55
MALDEN, . . . . .	48,907	7,826.00	7,362.00	164.00	300.00	—
CHELSEA, . . . . .	43,426	6,891.00	4,719.00	—	2,172.00	—
NEWTON, . . . . .	43,113	2,832.00	2,782.00	—	50.00	—
QUINCY, . . . . .	40,674	4,627.50	4,415.00	112.50	100.00	—
FITCHBURG, . . . . .	39,656	4,652.50	4,239.00	192.00	100.00	121.50
PITTSFIELD, . . . . .	39,607	4,202.00	3,988.00	6.00	200.00	8.00
EVERETT, . . . . .	37,718	5,735.00	4,835.00	—	900.00	—
SALEM, . . . . .	37,200	13,689.00	12,778.00	61.00	850.00	—
TAUNTON, . . . . .	36,161	6,684.00	6,184.00	150.00	350.00	—
MEDFORD, . . . . .	30,509	5,008.00	4,750.00	108.00	150.00	—
WALTHAM, . . . . .	30,154	3,779.00	3,502.00	77.00	200.00	—
CHICOPEE, . . . . .	30,138	1,174.00	888.00	136.00	150.00	—
REVERE, . . . . .	25,178	2,164.00	2,114.00	—	50.00	—
GLOUCESTER, . . . . .	24,478	7,743.00	6,636.00	757.00	350.00	—
BEVERLY, . . . . .	22,959	8,662.83	7,495.00	597.00	150.00	420.83
NORTH ADAMS, . . . . .	22,035	2,912.00	2,862.00	—	50.00	—
NORTHAMPTON, . . . . .	21,654	3,150.00	3,000.00	—	150.00	—
ATTLEBORO, . . . . .	18,480	2,816.00	2,666.00	—	150.00	—
MELROSE, . . . . .	16,880	2,614.00	2,464.00	—	150.00	—
WOBURN, . . . . .	16,410	3,755.00	3,655.00	—	100.00	—
NEWBURYPOR, . . . . .	15,311	9,345.74	8,443.00	32.00	550.00	320.74
MARLBOROUGH, . . . . .	15,250	4,677.00	4,286.00	72.00	250.00	69.00
<b>35 Cities, . . . . .</b>	<b>2,563,534</b>	<b>\$386,391.62</b>	<b>\$347,992.50</b>	<b>\$15,143.50</b>	<b>\$22,216.00</b>	<b>\$1,039.62</b>

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*  
7. Schools.

CITIES.	Popu- lation of 1915	A  TOTAL RECEIPTS	B  Tuition and Trans- portation of State Wards	C  Other Tuition	D  Sale of Text Books and Supplies	E  Miscella- neous
BOSTON, . . . . .	745,439	\$85,996.71	\$27,579.13	\$28,845.90	\$18,752.59	\$10,819.09
WORCESTER, . . . . .	162,667	30,750.12	115.50	20,421.93	9,735.45	477.24
FALL RIVER, . . . . .	124,791	10,291.20	—	10,162.00	81.20	48.00
NEW BEDFORD, . . . . .	109,568	10,592.23	57.00	8,192.70	203.23	2,139.30
CAMBRIDGE, . . . . .	108,822	5,429.71	1,049.50	1,014.50	64.10	3,301.61
LOWELL, . . . . .	107,978	15,506.96	—	15,491.46	15.50	—
SPRINGFIELD, . . . . .	102,971	46,263.53	162.00	24,616.09	918.00	20,567.44
LYNN, . . . . .	95,803	3,174.72	472.00	1,691.98	129.14	881.60
LAWRENCE, . . . . .	90,259	2,069.75	77.74	1,849.44	50.60	91.97
SOMERVILLE, . . . . .	86,854	4,460.71	510.08	2,200.43	62.77	1,687.43
BROCKTON, . . . . .	62,288	3,153.74	454.50	826.00	723.25	1,149.99
HOLYOKE, . . . . .	60,816	1,921.68	—	1,083.95	681.43	156.30
HAVERHILL, . . . . .	49,450	2,993.05	165.00	2,411.39	12.23	404.43
MALDEN, . . . . .	48,907	1,370.92	424.50	890.48	—	55.94
CHELSEA, . . . . .	43,426	498.97	129.00	72.50	240.37	57.10
NEWTON, . . . . .	43,113	10,121.23	317.50	8,493.50	1,064.25	245.98
QUINCY, . . . . .	40,674	3,080.03	417.50	1,387.92	166.76	1,107.85
FITCHBURG, . . . . .	39,656	1,328.70	152.25	788.50	387.95	—
PITTSFIELD, . . . . .	39,607	3,881.60	85.50	3,796.10	—	—
EVERETT, . . . . .	37,718	667.40	191.50	104.00	303.60	68.30
SALEM, . . . . .	37,200	788.10	106.00	552.42	—	129.68
TAUNTON, . . . . .	36,161	6,527.34	410.50	5,837.12	125.56	154.16
MEDFORD, . . . . .	30,509	979.92	876.00	91.00	5.92	7.00
WALTHAM, . . . . .	30,154	1,702.75	296.59	1,276.06	126.10	4.00
CHICOPEE, . . . . .	30,138	192.00	142.00	—	—	50.00
REVERE, . . . . .	25,178	301.50	111.50	190.00	—	—
GLOUCESTER, . . . . .	24,478	725.00	46.00	679.00	—	—
BEVERLY, . . . . .	22,959	2,657.81	298.50	2,162.50	196.81	—
NORTH ADAMS, . . . . .	22,035	2,242.45	17.50	1,690.67	122.28	412.00
NORTHAMPTON, . . . . .	21,654	11,074.68	90.00	7,459.49	161.54	3,363.65
ATTLEBORO, . . . . .	18,480	1,605.17	118.25	913.00	84.50	489.42
MELROSE, . . . . .	16,880	2,920.30	504.55	2,368.54	23.27	23.94
WOBURN, . . . . .	16,410	1,480.00	700.00	680.00	—	100.00
NEWBURYPORT, . . . . .	15,311	4,854.87	135.00	3,359.91	142.21	1,217.75
MARLBOROUGH, . . . . .	15,250	1,431.23	399.76	477.56	177.11	376.80
35 Cities, . . . . .	2,563,634	\$283,036.08	\$36,612.35	\$162,078.04	\$34,757.72	\$49,587.97



TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

## 8. Libraries.

CITIES.	Population of 1915	A TOTAL RECEIPTS	B Fines, Rentals, and Sales	C Miscella- neous
BOSTON, . . . . .	745,439	\$7,924.82	\$7,500.07	\$424.75
WORCESTER, . . . . .	162,697	1,701.72	1,677.07	24.65
FALL RIVER, . . . . .	124,791	502.84	502.84	—
NEW BEDFORD, . . . . .	109,568	1,262.57	1,262.57	—
CAMBRIDGE, . . . . .	108,822	1,178.77	1,178.77	—
LOWELL, . . . . .	107,978	373.83	373.83	—
SPRINGFIELD, . . . . .	102,971	—	—	—
LYNN, . . . . .	95,803	1,139.00	1,139.00	—
LAWRENCE, . . . . .	90,259	134.64	134.64	—
SOMERVILLE, . . . . .	86,854	1,510.82	1,510.82	—
BROCKTON, . . . . .	62,288	746.29	746.29	—
HOLYOKE, . . . . .	60,816	—	—	—
HAVERHILL, . . . . .	49,450	751.76	751.76	—
MALDEN, . . . . .	48,907	779.25	759.25	20.00
CHELSEA, . . . . .	43,426	447.73	447.73	—
NEWTON, . . . . .	43,113	2,650.91	2,650.91	—
QUINCY, . . . . .	40,674	378.34	378.34	—
FITCHBURG, . . . . .	39,656	218.84	216.88	1.96
PITTSFIELD, . . . . .	39,607	—	—	—
EVERETT, . . . . .	37,718	389.50	389.50	—
SALEM, . . . . .	37,200	501.74	501.74	—
TAUNTON, . . . . .	36,161	293.29	267.28	26.01
MEDFORD, . . . . .	30,509	529.50	529.50	—
WALTHAM, . . . . .	30,154	435.00	435.00	—
CHICOPEE, . . . . .	30,138	246.73	246.73	—
REVERE, . . . . .	25,178	45.00	45.00	—
GLOUCESTER, . . . . .	24,478	—	—	—
BEVERLY, . . . . .	22,959	132.48	132.48	—
NORTH ADAMS, . . . . .	22,035	349.93	349.93	—
NORTHAMPTON, . . . . .	21,654	577.02	502.02	75.00
ATTLEBORO, . . . . .	18,480	250.06	250.06	—
MELROSE, . . . . .	16,880	367.96	367.96	—
WOBURN, . . . . .	16,410	124.72	124.72	—
NEWBURYPORT, . . . . .	15,311	261.30	61.30	200.00
MARLBOROUGH, . . . . .	15,250	44.03	44.03	—
35 Cities, . . . . .	2,563,634	\$26,250.39	\$25,478.02	\$772.37

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

## 9. Recreation.

CITIES.	Popu- lation of 1915	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON, . . . . .	745,439	\$62,324.07	\$32,284.89	—	\$30,039.18	—
WORCESTER, . . . . .	162,697	4,534.64	4,284.97	\$249.67	—	—
FALL RIVER, . . . . .	124,791	—	—	—	—	—
NEW BEDFORD, . . . . .	109,568	1,198.59	302.14	—	\$96.45	—
CAMBRIDGE, . . . . .	108,822	2,491.54	542.00	945.64	763.90	\$300.00
LOWELL, . . . . .	107,978	2,984.00	2,984.00	—	—	—
SPRINGFIELD, . . . . .	102,971	3,956.62	2,881.57	1,075.05	—	—
LYNN, . . . . .	95,803	1,597.24	1,591.09	6.15	—	—
LAWRENCE, . . . . .	90,259	23.06	23.06	—	—	—
SOMERVILLE, . . . . .	86,854	\$07.96	50.00	—	757.96	—
BROCKTON, . . . . .	62,288	—	—	—	—	—
HOLYOKE, . . . . .	60,816	125.00	125.00	—	—	—
HAVERHILL, . . . . .	49,450	464.67	444.67	20.00	—	—
MALDEN, . . . . .	48,907	16.17	16.17	—	—	—
CHELSEA, . . . . .	43,426	249.80	249.80	—	—	—
NEWTON, . . . . .	43,113	99.25	—	99.25	—	—
QUINCY, . . . . .	40,674	—	—	—	—	—
FITCHBURG, . . . . .	39,656	368.02	343.02	25.00	—	—
PITTSFIELD, . . . . .	39,607	178.00	178.00	—	—	—
EVERETT, . . . . .	37,718	208.48	—	180.00	28.48	—
SALEM, . . . . .	37,200	1,358.26	1,358.26	—	—	—
TAUNTON, . . . . .	36,161	—	—	—	—	—
MEDFORD, . . . . .	30,509	—	—	—	—	—
WALTHAM, . . . . .	30,154	39.46	4.00	35.46	—	—
CHICOPEE, . . . . .	30,138	—	—	—	—	—
REVERE, . . . . .	25,178	—	—	—	—	—
GLOUCESTER, . . . . .	24,478	359.57	359.57	—	—	—
BEVERLY, . . . . .	22,959	180.00	—	180.00	—	—
NORTH ADAMS, . . . . .	22,035	—	—	—	—	—
NORTHAMPTON, . . . . .	21,654	—	—	—	—	—
ATTLEBORO, . . . . .	18,480	—	—	—	—	—
MELROSE, . . . . .	16,880	16.18	16.18	—	—	—
WOBURN, . . . . .	16,410	3.00	3.00	—	—	—
NEWBURYPORT, . . . . .	15,311	—	—	—	—	—
MARLBOROUGH, . . . . .	15,250	—	—	—	—	—
35 Cities, . . . . .	2,563,634	\$83,583.58	\$48,041.39	\$2,816.22	\$32,425.97	\$300.00

TABLE V. — *Interest Receipts (Detail of "All Other," Column G, Table III).*

CITIES.	A  TOTAL RECEIPTS	B  On Deposits	C  On Taxes	D  On Special As- sessments	E. ON TRUST AND INVESTMENT FUNDS					F  Miscella- neous	
					PUBLIC TRUST FUNDS						
					Charity	School	Library	Cemetery (for General Care)	Other		
BOSTON.	\$718,334.65	\$125,089.77	\$220,133.26	\$34,728.12	\$46,583.75	\$28,316.33	\$20,484.91	\$375.00	\$239,612.04	\$2,811.47	-
WORCESTER.	69,405.84	6,994.03	28,872.59	5,024.35	13,301.35	531.06	3,925.98	100.00	10,321.26	335.22	-
FALL RIVER.	19,866.73	4,075.63	14,115.07	-	-	1,676.03	-	-	-	-	-
NEW BEDFORD.	28,293.72	8,094.10	4,482.89	943.57	-	2,087.08	12,686.08	-	-	-	-
CAMBRIDGE.	34,592.05	7,102.94	24,557.35	113.97	634.00	-	1,019.28	-	1,164.51	60.00	-
LOWELL.	41,033.71	7,081.64	26,916.52	325.92	2,100.00	-	4,895.55	-	60.00	42.47	-
SPRINGFIELD.	32,326.86	9,786.01	20,916.31	75.49	1,256.15	-	717.65	-	64.34	46.27	-
LYNN.	30,168.08	12,674.45	15,179.65	375.49	667.30	-	200.00	-	-	-	-
LAWRENCE.	27,973.54	7,809.20	19,728.77	521.17	-	-	85.56	-	-	-	-
SOMERVILLE.	20,987.01	7,818.50	11,200.17	123.12	3,279.00	-	6,774.00	22.07	57.00	31,710.00	-
BROCKTON.	25,024.78	2,229.78	19,127.88	74.40	200.00	-	16,117.11	-	12.12	1,562.94	-
HOLYOKE.	45,645.26	6,285.09	7,650.17	959.60	521.20	-	471.34	-	-	-	-
HAVERHILL.	21,921.39	6,022.94	7,110.58	2,436.40	166.40	14.58	1,705.91	-	1,090.00	1,638.64	-
MALDEN.	37,218.79	2,698.64	17,431.32	2,950.25	80.80	15,419.26	678.00	121.67	-	-	-
CHELSEA.	17,815.42	2,173.11	14,649.77	-	14,612.72	-	-	-	392.76	-	-
NEWTON.	20,714.06	4,403.17	9,055.68	-	-	-	-	-	-	-	-
QUINCY.	37,099.08	2,818.75	14,530.94	-	-	-	-	-	-	-	-
FITCHBURG.	25,263.66	-	9,580.18	721.63	-	-	-	-	-	-	-
PITTSFIELD.	12,552.07	2,887.19	8,943.25	296.58	-	-	-	-	-	-	-
EVERETT.	15,327.11	2,745.46	12,285.07	-	3,891.05	1,008.35	1,839.70	1,636.25	1,210.59	138.79	-
SALEM.	21,868.81	4,808.44	7,474.43	632.70	1,016.88	-	40.40	-	13.96	-	-
TAUNTON.	8,610.81	2,035.32	5,163.60	1,213.46	1,491.92	-	139.86	-	-	-	-
MEDFORD.	15,845.04	2,393.89	11,061.99	831.29	-	-	99.87	30.20	-	-	-
WALTHAM.	12,388.01	3,483.43	6,481.50	-	-	-	220.38	-	-	-	-
CHICOPEE.	7,102.50	3,295.88	3,626.04	-	-	-	-	-	-	-	-
REVERE.	8,787.01	803.38	7,662.73	320.90	2,922.13	404.00	-	-	706.58	-	-
GLOUCESTER.	14,135.20	2,539.59	7,562.90	-	35.00	168.92	-	-	-	-	-
BEVERLY.	14,319.27	3,123.94	6,143.74	3,828.27	101.40	33.06	-	-	-	400.00	-
NORTH ADAMS.	2,421.98	1,507.99	478.81	2.12	40.40	155.76	19,068.30	118.65	-	2,156.46	-
NORTHAMPTON.	27,520.98	3,844.12	2,197.29	1,409.64	5,260.17	-	33.06	-	2,223.10	1,811.76	-
ATLEBORO.	13,267.71	1,352.29	924.43	982.15	55.00	-	133.02	-	-	922.17	-
MELROSE.	13,653.55	1,054.81	9,828.57	-	-	-	3,545.51	-	1,711.17	523.02	-
WOBURN.	10,731.81	2,321.81	3,732.32	-	234.62	210.00	3,465.15	-	40.40	-	-
NEWBURYPORT.	12,779.48	2,543.15	3,620.55	-	382.91	383.24	419.82	-	-	-	-
MARLBOROUGH.	8,106.34	2,302.23	4,446.10	-	-	-	-	-	-	-	-
35 Cities.	\$1,471,022.31	\$266,170.57	\$586,881.72	\$58,520.10	\$98,732.75	\$51,710.95	\$102,293.51	\$2,603.84	\$258,768.57	\$44,649.71	\$694.49

TABLE VI. — Summary of Revenue Receipts.

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON, . . .	\$84,752,189.45	\$25,415,677.11	\$1,244,617.11	\$60,735.66	\$107,992.50	\$11,357.25	\$208,081.74	\$133,751.58	\$927,425.37	\$4,456,471.12	\$37,958.53	\$2,148,121.48
WORCESTER, . . .	5,125,787.26	3,647,100.07	204,557.75	7,039.69	45,555.45	280.00	144,616.52	20,430.12	273,154.06	476,304.31	27,659.81	279,088.60
FAIR RIVER, . . .	1,501,713.21	2,320,995.32	151,366.05	7,916.71	6,599.02	—	31,391.14	11,892.05	61,767.88	251,870.78	22,496.59	135,417.71
NEW BEDFORD, . . .	3,216,227.61	2,412,822.80	108,348.00	4,833.30	13,386.37	—	124,499.19	15,661.10	99,721.74	306,188.66	23,233.27	100,533.18
CAMBRIDGE, . . .	2,769,551.11	2,769,551.11	10,868.00	3,322.43	13,384.08	—	47,779.23	14,629.21	105,385.21	409,723.90	23,445.30	224,411.43
LOWELL, . . .	2,418,839.90	1,833,240.49	121,096.78	5,691.08	14,251.22	—	42,491.05	10,399.98	60,250.04	226,172.77	11,000.21	94,246.28
SPRINGFIELD, . . .	4,099,414.96	3,174,826.67	132,198.14	8,388.55	13,743.52	—	87,608.84	16,494.16	149,881.37	439,214.67	—	77,659.04
LYNN, . . .	2,586,203.11	1,824,913.57	113,899.11	10,313.37	7,714.92	—	55,042.09	10,242.62	119,216.01	326,289.69	32,640.59	85,931.14
LAWRENCE, . . .	1,773,836.23	1,363,290.77	125,080.91	4,549.00	7,947.83	—	31,469.96	4,791.21	50,535.82	128,555.79	43,224.73	—
SOMERVILLE, . . .	1,980,199.74	1,557,804.08	4,542.00	1,735.50	9,837.49	—	62,273.66	11,060.76	76,395.05	235,564.19	14,290.21	20,987.01
BROCKTON, . . .	2,084,882.20	1,260,640.41	5,665.50	11,081.42	4,294.64	—	40,491.34	17,494.14	134,260.90	151,008.53	5,248.71	47,108.34
HOLYOKE, . . .	1,208,338.17	871,051.16	79,019.00	7,770.85	7,227.41	—	8,183.88	5,507.74	29,708.14	707,109.83	—	56,070.30
HAYRILL, . . .	1,108,718.70	867,686.20	1,295.00	1,794.92	5,040.12	—	19,650.66	8,153.46	51,607.65	137,471.00	—	46,234.00
MADEIRA, . . .	915,673.03	660,180.55	33,281.75	1,988.21	1,021.00	1.00	16,468.32	8,737.89	53,759.89	112,372.82	—	59,659.71
NEWTON, . . .	1,977,338.46	1,509,669.89	1,487.00	1,945.93	25,363.98	—	65,155.48	7,865.98	33,844.95	156,062.16	—	113,375.65
QUINCY, . . .	1,136,397.41	902,712.21	5,171.00	3,785.87	6,338.07	—	25,897.01	6,059.92	33,844.95	99,063.69	8,545.79	37,099.08
FITZBURG, . . .	1,101,214.80	813,794.90	42,283.00	3,304.94	2,284.47	11.40	33,571.72	5,054.40	23,285.24	131,335.15	—	12,552.07
PITTSFIELD, . . .	899,998.90	694,198.89	1,753.00	1,040.55	2,089.97	—	15,617.38	5,539.29	24,862.35	113,049.38	6,204.82	31,728.89
EVERETT, . . .	955,142.21	711,316.90	2,439.37	4,002.89	28,062.15	—	14,303.32	5,355.01	49,609.14	205,444.69	5,365.10	51,955.53
SALEM, . . .	948,445.52	569,562.01	3,169.25	2,794.04	3,493.38	—	19,807.87	7,150.73	33,849.79	75,198.83	8,781.69	57,912.82
TAUNTON, . . .	549,967.66	575,600.73	1,677.75	5,111.35	3,017.33	—	21,273.12	3,004.67	33,849.79	90,927.36	10,976.08	29,278.95
WALTHAM, . . .	604,466.69	549,367.66	1,734.00	1,202.05	12,401.01	—	4,408.54	5,553.12	16,678.18	135,516.97	2,894.15	7,351.06
ALBANY, . . .	477,500.93	395,860.85	35,633.53	5,994.00	3,005.51	—	8,987.64	4,253.10	16,678.18	83,276.28	673.20	14,135.20
REVERE, . . .	610,598.22	477,500.93	29,434.55	2,004.49	1,625.00	—	17,626.08	3,612.42	22,118.57	115,063.80	4,882.13	14,135.20
GLoucester, . . .	823,889.21	654,420.70	29,434.55	1,182.75	1,508.89	—	17,626.08	3,612.42	22,118.57	73,832.03	4,882.13	14,135.20
BEVERLY, . . .	421,890.50	373,490.77	32,300.33	1,893.22	3,806.69	—	18,336.67	1,802.84	23,680.70	63,498.42	4,480.16	2,421.98
NORTH ADAMS, . . .	403,677.91	335,736.81	32,300.33	1,893.22	3,806.69	—	18,336.67	1,802.84	23,680.70	58,775.90	1,932.19	29,234.00
ANDOVER, . . .	484,659.78	320,825.27	2,188.97	2,724.76	24,806.30	—	29,434.55	9,852.74	50,083.57	50,377.52	11,094.22	34,214.42
MELROSE, . . .	524,025.63	382,744.31	2,188.97	146.88	1,453.00	10.00	21,453.76	9,254.71	50,083.57	51,410.38	8,292.03	34,214.42
WOBURN, . . .	402,458.43	291,507.68	1,072.07	1,620.50	2,570.81	—	17,523.96	3,901.97	50,083.57	63,410.55	5,575.93	40,731.41
NEWBURYPORT, . . .	346,616.27	234,744.34	1,102.50	1,606.68	1,078.31	—	5,933.88	2,796.15	50,083.57	63,410.55	1,606.25	18,103.33
MARLBOROUGH, . . .	359,712.70	243,868.63	17,379.25	475.86	1,974.50	32.25	1,700.28	2,256.15	24,177.81	49,131.79	—	18,103.33
35 Cities, . . .	\$85,021,459.56	\$62,428,997.57	\$2,661,664.12	\$172,637.98	\$400,370.83	\$11,694.90	\$1,347,139.35	\$283,026.15	\$2,816,284.10	\$10,462,069.51	\$297,524.33	\$4,039,959.72

\* Includes \$25 from administration of trust funds.

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DIVISION C.

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PAYMENTS FOR MAINTENANCE AND INTEREST.

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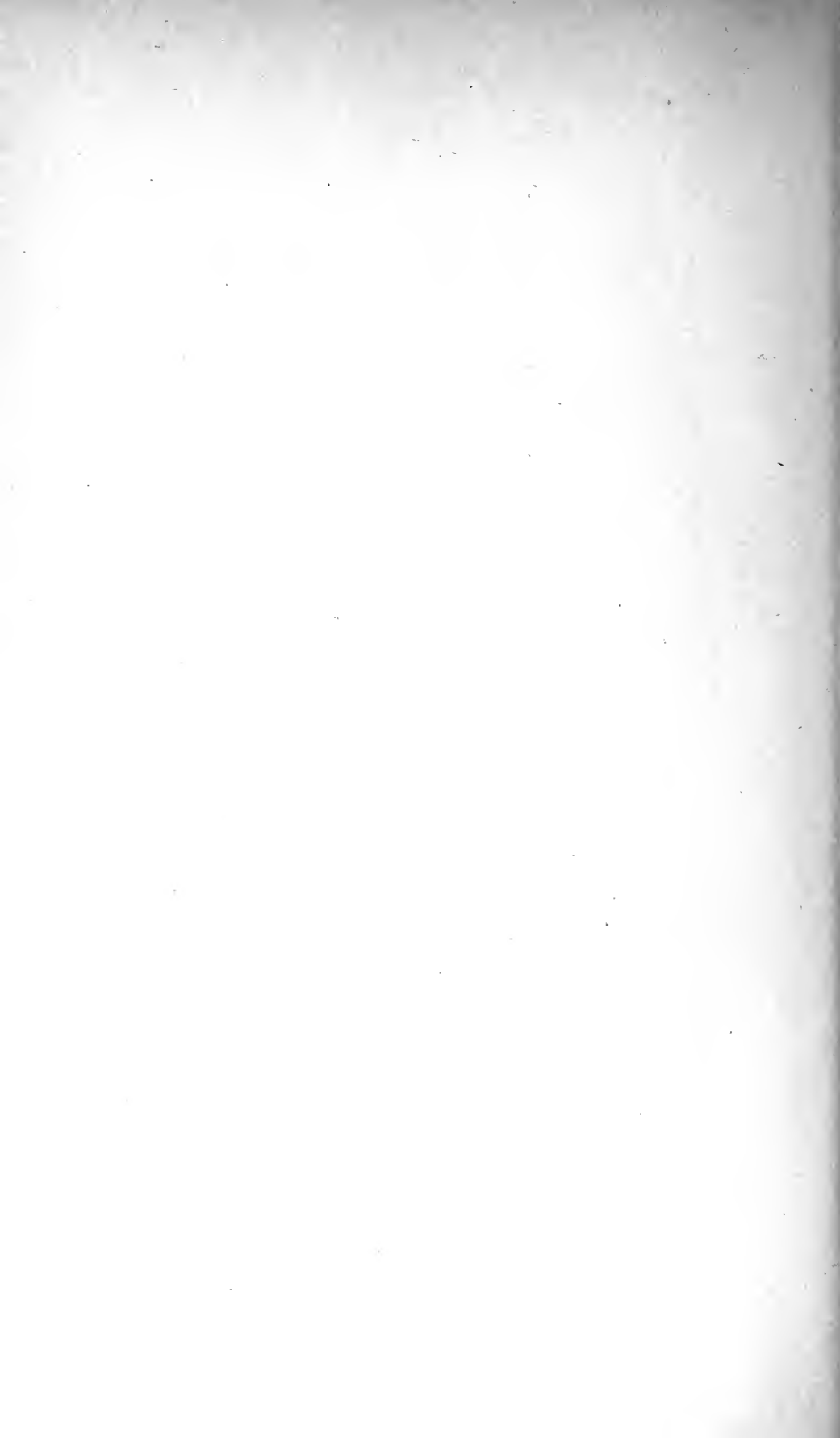


TABLE VII. — *Maintenance of Departments.*  
*I. General Government.*

CITIES.	Population of 1915	A Total Ex- penses	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON, . . . . .	745,439	\$1,124,959.44	\$30,511.49	\$41,019.33	\$494,907.95	\$401,766.60	\$157,454.07
WORCESTER, . . . . .	162,697	123,375.51	8,214.4	9,935.87	28,983.95	37,863.28	21,718.74
FALL RIVER, . . . . .	124,701	102,017.35	8,062.87	7,640.87	24,763.48	31,861.06	23,361.06
NEW BEDFORD, . . . . .	108,568	132,937.65	11,045.85	7,390.59	43,445.65	40,248.65	20,194.40
CAMBRIDGE, . . . . .	108,822	140,048.22	11,045.85	16,838.92	57,030.92	40,248.65	20,194.40
LOWELL, . . . . .	107,976	125,170.66	2,271.73	15,890.45	42,500.51	45,378.98	20,194.40
SPRINGFIELD, . . . . .	102,977	138,990.13	2,271.73	15,890.45	42,500.51	45,378.98	20,194.40
LYNN, . . . . .	95,803	111,308.07	—	18,406.23	55,977.46	32,307.90	42,486.07
ANDOVER, . . . . .	90,259	76,100.88	—	15,349.21	41,437.01	40,917.86	10,436.07
SOMERVILLE, . . . . .	86,854	77,754.17	2,546.93	4,710.17	22,572.73	32,912.40	5,266.54
BROCKTON, . . . . .	62,288	72,667.36	707.78	2,959.91	30,841.31	30,736.32	16,805.01
HOLYOKE, . . . . .	60,816	81,323.50	1,746.27	3,924.92	27,885.59	21,263.35	10,337.90
HAYDEN, . . . . .	49,450	57,400.10	—	10,634.66	22,519.66	18,398.62	5,847.16
MALDEN, . . . . .	48,907	41,652.07	1,928.35	2,132.42	18,718.68	16,771.34	2,101.28
CHELSEA, . . . . .	43,426	48,265.91	6,272.36	2,443.70	15,682.17	17,359.92	6,507.76
NEWTON, . . . . .	43,113	84,723.12	2,106.71	3,709.26	33,756.86	34,277.63	10,872.66
QUINCY, . . . . .	40,674	46,917.94	1,567.83	3,249.39	19,450.53	18,617.83	3,993.66
FITCHBURG, . . . . .	39,656	43,571.00	2,190.80	2,151.72	15,993.40	18,612.53	4,622.55
PITTSFIELD, . . . . .	39,607	40,053.22	4,142.07	1,332.19	20,321.10	16,740.19	3,467.67
EVERETT, . . . . .	37,718	44,652.81	4,685.26	2,973.79	12,851.30	19,473.68	4,668.28
SALEM, . . . . .	37,200	60,419.13	—	14,532.34	18,639.22	24,290.70	2,956.87
TAUNTON, . . . . .	36,161	43,076.50	5,723.41	1,232.74	17,330.46	14,910.45	3,879.44
MEDFORD, . . . . .	30,509	39,934.16	1,225.92	3,259.94	18,440.69	13,225.46	3,782.15
WALTHAM, . . . . .	30,154	37,370.25	1,224.24	3,181.25	14,682.44	16,062.58	2,219.74
CHICOPEE, . . . . .	30,138	29,654.97	716.33	1,645.37	12,101.85	7,656.75	7,534.67
REVERE, . . . . .	25,178	46,361.22	536.35	3,335.62	20,143.12	16,618.30	6,227.83
HOUGHTON, . . . . .	24,478	41,245.95	—	6,772.69	15,901.10	12,553.27	6,018.89
BEVERLY, . . . . .	22,959	31,897.83	1,528.04	2,175.00	11,594.61	14,161.12	2,439.06
NORTH ADAMS, . . . . .	22,035	24,011.48	178.58	1,267.40	8,336.59	12,523.87	1,511.70
NORTHAMPTON, . . . . .	21,654	19,109.67	1,782.00	1,445.44	7,504.87	6,865.66	3,328.82
ARTLEBORO, . . . . .	18,480	24,994.63	231.97	1,741.32	12,465.67	7,226.85	6,223.67
MELROSE, . . . . .	16,380	30,178.62	1,132.28	1,400.93	10,499.30	10,902.44	3,014.88
WOBURN, . . . . .	16,410	24,854.69	643.83	1,315.98	9,665.84	10,214.16	6,376.90
NEWBURYPORT, . . . . .	15,311	14,419.00	629.55	1,242.92	6,376.90	5,232.94	2,463.87
MARLBOROUGH, . . . . .	15,250	18,303.35	1,241.12	1,171.92	7,829.28	5,597.16	—
35 Cities, . . . . .	2,563,634	\$3,236,383.81	\$109,704.11	\$212,995.77	\$1,269,496.20	\$1,178,060.78	\$446,127.95

TABLE VII. — *Maintenance of Departments* — Continued.  
 1 D. *Financial Departments of General Government.*

CITIES.	TOTAL EXPENSES	FINANCIAL					Other Finance Offices and Accounts
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	Licenses Commissioners	
BOSTON.	\$494,207.95	\$45,895.32	\$51,215.92	\$135,829.06	\$194,211.74	\$21,198.65	\$35,859.26
WORCESTER.	58,983.58	9,471.60	1 24,358.36	—	21,469.45	3,684.17	—
FALL RIVER.	34,712.15	6,534.80	5,775.01	8,435.57	13,462.97	—	503.80
NEW BEDFORD.	47,036.02	6,571.71	1 19,296.89	—	17,565.91	2,569.09	1,032.42
CAMBRIDGE.	51,229.03	6,567.45	1 22,168.55	—	20,068.03	—	2,485.00
LOWELL.	42,500.51	7,717.61	1 13,550.15	—	15,899.99	4,022.76	1,310.00
SPRINGFIELD.	55,973.46	7,097.41	1 10,796.92	17,442.94	18,855.61	406.60	1,313.98
LYNN.	41,437.01	5,480.15	6,123.93	10,986.48	14,669.88	2,740.42	1,436.15
LAWRENCE.	22,572.73	4,271.29	1 7,608.54	—	6,536.45	2,256.45	1,900.00
SOMERVILLE.	31,310.72	4,361.24	1 13,949.71	—	12,393.77	—	600.00
BROCKTON.	30,841.31	3,436.00	5,291.24	8,900.00	12,294.07	—	920.00
HOLYOKE.	27,885.59	5,320.89	1 5,581.30	6,200.00	8,500.00	1,328.60	754.80
HAVERTHILL.	22,519.66	4,877.40	1 6,065.15	—	9,431.62	1,776.74	303.75
MAIDEN.	18,718.68	2,360.00	1 8,180.86	—	7,027.32	—	1,150.50
CHELSEA.	15,682.17	1,558.43	1 6,824.37	—	5,074.29	1,415.08	210.00
NEWTON.	33,756.86	7,822.54	1 10,590.50	4,108.72	15,088.64	—	255.18
QUINCY.	19,450.53	2,718.72	2,912.16	—	9,145.93	—	505.00
FITCHBURG.	15,993.40	2,118.51	1 3,695.63	—	7,180.40	1,612.33	1,386.53
PITTSFIELD.	20,321.10	2,286.63	2,633.42	5,533.05	8,457.75	720.25	690.00
EVERETT.	12,851.80	1,986.30	1 5,037.03	—	5,256.24	—	522.20
SALEM.	18,639.22	1,457.20	3,374.41	—	7,743.33	—	2,126.65
TAUNTON.	17,330.46	3,700.22	1 6,073.37	3,938.62	5,732.71	904.29	919.87
MEDFORD.	18,440.69	3,934.69	1 942.58	5,184.77	5,863.65	—	1,515.00
WALTHAM.	14,682.44	2,463.88	1 6,458.59	—	5,378.02	—	181.95
CHICOPPE.	12,101.85	743.85	2,608.72	—	4,243.22	131.25	422.00
REVERE.	20,143.12	2,860.00	2,271.60	7,092.81	7,766.27	—	150.00
GLOUCESTER.	15,991.10	2,003.32	2,271.60	3,889.26	4,163.64	1,172.02	538.50
BEVERLY.	11,594.61	2,378.97	1 989.26	—	2,599.80	685.95	633.17
NORTH ADAMS.	8,336.59	1,050.00	1 3,646.66	2,034.82	2,803.23	—	334.19
NORTHAMPTON.	7,504.87	100.00	2,191.82	—	2,513.87	135.00	240.00
ATTLEBORO.	12,465.67	1,309.99	2 4,530.44	2,513.87	4,107.96	—	3.41
MELROSE.	10,499.30	1,370.85	1 650.63	3,690.92	3,124.00	—	662.00
WOBURN.	9,665.84	1,290.28	1 211.13	3,134.28	3,496.40	—	353.75
NEWBURYPORT.	6,376.90	978.01	1 2,612.29	—	2,631.00	—	133.00
MARLBOROUGH.	7,829.28	871.45	1 378.14	1,527.90	3,003.47	439.90	608.42
35 Cities.	\$1,289,496.20	\$165,165.31	\$276,362.77	\$236,885.30	\$491,595.79	\$57,259.55	\$62,227.48

1 Treasurer and collector.

2 Treasurer and city clerk.



TABLE VII. — *Maintenance of Departments* — Continued.  
*1 E. Other General Departments of General Government.*

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings	Election and Registration	Miscellaneous
BOSTON, . . . . .	\$401,766.60	\$63,244.65	\$42,414.43	\$5,827.66	\$70,506.09	—	\$15,145.89	\$108,004.47	\$36,623.41
WORCESTER, . . . . .	57,893.38	7,492.22	9,551.91	1,973.13	—	\$13,018.66	9,006.39	16,159.90	691.17
FALL RIVER, . . . . .	43,249.53	3,310.97	9,349.35	582.54	—	15,040.90	3,832.70	10,215.57	317.50
NEW BEDFORD, . . . . .	46,345.95	4,454.17	14,364.00	720.10	—	11,982.27	4,804.57	9,424.33	9,424.33
CAMBRIDGE, . . . . .	49,246.85	6,120.55	8,958.32	2,792.95	—	4,827.57	4,145.90	17,887.54	4,514.02
LOWELL, . . . . .	45,378.28	5,630.25	7,301.29	1,398.14	—	5,021.71	3,803.50	14,146.09	8,077.30
SPRINGFIELD, . . . . .	32,397.99	6,724.77	8,903.23	1,300.00	2,028.72	—	—	12,112.14	1,329.13
LYNN, . . . . .	40,947.86	6,062.09	4,977.41	—	—	9,142.27	6,571.99	10,612.85	3,581.25
LAWRENCE, . . . . .	32,912.40	1,635.76	4,770.66	1,226.13	—	7,101.51	2,831.99	9,996.11	5,240.84
SOMERVILLE, . . . . .	30,736.32	2,411.91	6,765.04	2,079.60	—	7,652.20	3,843.82	8,145.05	438.70
BROCKTON, . . . . .	21,263.35	2,359.38	4,744.31	1,040.29	—	3,546.58	4,430.95	4,957.00	184.84
HOLYOKE, . . . . .	37,628.82	2,473.01	4,719.53	1,713.58	8,764.08	8,935.26	3,576.04	6,338.06	1,108.96
HAYVERHILL, . . . . .	18,398.62	1,868.86	4,174.17	249.06	—	4,321.09	751.69	7,033.75	—
MALDEN, . . . . .	16,771.31	1,634.58	3,024.22	1,547.45	—	4,997.57	—	5,515.25	32.27
CHELSEA, . . . . .	17,359.92	2,109.71	3,601.28	2,134.71	—	4,141.83	1,505.43	3,836.96	30.00
NEWTON, . . . . .	34,277.63	3,795.14	5,433.70	250.00	—	12,469.39	4,757.98	5,819.23	720.39
QUINCY, . . . . .	18,617.83	1,482.28	3,332.31	250.00	3,655.12	4,369.74	—	4,957.88	540.50
FITCHBURG, . . . . .	16,740.19	1,325.95	4,795.72	685.15	—	5,626.68	2,412.60	3,274.55	664.88
PITTSBURG, . . . . .	19,473.08	1,059.91	3,221.98	1,093.21	5,417.91	1,289.72	—	5,760.67	—
EVERETT, . . . . .	24,290.70	1,371.25	2,805.52	1,114.15	4,035.17	6,188.11	—	3,685.44	324.98
SALEM, . . . . .	14,816.45	5,838.36	4,131.52	1,115.00	—	4,140.84	1,854.58	4,512.13	2,649.12
TAUNTON, . . . . .	14,910.45	1,185.18	3,766.30	1,115.00	—	2,218.44	1,561.96	4,607.97	457.60
MEDFORD, . . . . .	13,225.46	800.00	3,895.06	1,200.00	—	3,745.70	—	3,570.45	14.25
WALTHAM, . . . . .	16,062.58	1,832.95	3,160.81	700.00	—	4,100.70	3,198.71	2,919.11	156.30
WOBURN, . . . . .	7,656.75	909.52	2,969.58	1,018.00	—	788.40	—	1,788.32	182.93
CHICOPPEE, . . . . .	16,618.30	3,278.00	4,891.76	2,597.33	2,282.99	2,597.33	—	3,568.22	—
REVERE, . . . . .	12,553.27	1,585.91	2,899.44	1,010.42	—	2,691.97	—	4,105.53	260.00
GLOUCESTER, . . . . .	14,161.12	1,440.42	2,737.65	1,000.00	3,768.00	2,540.34	—	2,624.71	50.00
BEVERLY, . . . . .	12,523.87	1,115.66	2,708.64	—	2,942.33	3,491.43	—	2,205.81	—
NORTH ADAMS, . . . . .	6,865.66	634.03	3,043.03	—	—	1,200.00	—	1,965.33	32.32
NORTHAMPTON, . . . . .	7,226.85	—	—	810.50	2,463.32	1,050.00	—	1,526.73	32.32
ATTLEBORO, . . . . .	10,902.44	818.15	2,070.00	—	3,531.30	2,183.89	—	2,299.10	727.92
MELROSE, . . . . .	10,214.16	780.47	1,937.29	150.00	—	141.72	—	2,754.57	—
WOBURN, . . . . .	5,232.94	766.75	1,647.41	900.00	4,373.63	—	—	1,918.78	76.18
NEWBURYPORT, . . . . .	—	—	—	—	—	—	—	1,647.03	—
MARLBOROUGH, . . . . .	5,597.16	2,579.12	1,371.01	—	—	—	—	—	—
35 Cities, . . . . .	\$1,178,060.78	\$150,811.21	\$198,497.63	\$36,853.57	\$113,772.96	\$160,523.82	\$78,036.69	\$369,916.63	\$69,617.27

<sup>1</sup> Included in Table 1 D. See Treasurer.

TABLE VII. — *Maintenance of Departments — Continued.*  
*2. Protection of Persons and Property.*

CITIES.	Population of 1915	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON, .	745,439	\$4,005,407.85	\$2,514,577.35	\$1,832,596.62	\$20,120.11	\$241,933.77	\$45,403.19	\$10,836.81
WORCESTER, .	162,697	616,323.28	234,641.26	284,430.03	1,380.85	13,996.34	21,534.80	705.00
FAIR RIVER, .	121,791	381,579.36	199,118.23	173,167.81	530.26	3,133.38	2,598.08	—
NEW BEDFORD, .	109,568	376,800.00	200,371.68	137,007.98	1,289.63	12,533.31	2,598.08	—
CAMBRIDGE, .	108,822	418,633.75	200,306.74	147,112.56	1,589.63	14,712.56	9,292.92	25,747.02
LOWELL, .	101,978	376,304.30	201,429.38	187,473.00	1,472.55	13,414.66	9,292.92	155.00
SPRINGFIELD, .	102,971	580,992.94	260,227.30	273,424.43	4,772.32	22,443.21	13,082.75	17.92
LYNN, .	95,803	324,763.81	200,227.30	173,487.98	1,952.26	4,132.82	8,963.72	15,400.04
LAURENCE, .	80,239	244,719.35	132,836.60	116,404.27	1,207.53	4,107.53	4,967.26	1,240.00
NORRISVILLE, .	69,238	213,793.86	125,836.60	114,004.14	1,207.53	4,107.53	4,967.26	1,240.00
ROCKTON, .	60,836	213,793.86	115,570.95	112,465.63	604.41	1,936.70	8,153.23	10,049.03
TOUROS, .	49,450	227,797.70	104,977.67	144,286.41	225.43	4,491.71	2,741.48	752.50
HAYVERHILL, .	48,450	147,728.75	58,151.30	76,971.30	1,209.82	2,900.76	7,685.14	331.25
MAVERHILL, .	45,997	144,683.63	64,593.21	65,513.53	285.24	5,441.88	8,560.71	349.06
MAIDEN, .	43,426	142,112.48	63,990.65	65,971.73	200.00	4,364.93	2,593.47	4,901.71
CHELSEA, .	42,113	249,751.20	103,007.11	81,383.98	529.98	4,919.97	52,997.86	6,912.31
NEWTON, .	40,674	129,020.61	52,571.11	64,875.14	1,441.15	3,333.63	6,516.00	283.58
QUINT, .	39,656	141,758.52	51,150.87	77,185.10	1,914.46	1,134.69	9,284.57	1,118.83
WINTHURST, .	39,607	96,645.34	44,665.14	42,009.08	587.12	4,028.48	1,780.32	3,575.20
WINTHURST, .	37,715	108,893.77	47,333.58	72,554.32	309.62	5,179.03	2,028.27	3,163.37
WINTHURST, .	37,200	156,832.30	65,373.89	50,859.90	1,046.27	2,519.77	7,979.01	5,319.32
SALEM, .	36,161	122,226.34	53,019.05	52,861.42	994.49	2,101.75	9,292.12	2,361.32
TAUNTON, .	36,069	78,206.10	34,491.78	31,054.91	2,250.00	2,846.31	13,514.04	8,377.93
WINTHURST, .	30,154	103,532.50	37,288.30	41,144.42	361.50	680.15	1,024.60	37.50
WINTHURST, .	30,138	74,955.52	30,244.83	42,968.44	—	3,159.30	4,217.79	2,709.43
REVERE, .	25,178	80,485.95	39,198.65	40,200.79	—	1,235.85	8,108.61	30.50
GLoucester, .	24,478	103,734.33	42,981.69	50,630.66	747.02	2,999.55	8,813.26	3,937.69
BEVERLY, .	22,959	99,749.96	34,957.27	49,712.19	—	2,291.00	523.54	1,439.72
NORTH ADAMS, .	22,035	46,886.20	28,577.83	15,074.11	—	1,271.00	1,655.58	150.00
NORTHAMPTON, .	21,654	40,982.10	20,072.78	26,728.07	219.48	1,247.49	2,078.76	199.26
ATLANTIC, .	18,480	61,970.10	14,368.30	43,886.21	—	1,437.57	3,741.55	178.25
WINTHURST, .	16,880	44,817.78	19,879.08	19,292.62	—	1,726.28	5,096.79	251.58
WOBURN, .	16,410	43,577.28	17,221.78	19,505.63	1,145.08	356.42	3,541.99	22.00
NEWBURYPORT, .	15,311	43,199.81	15,100.95	25,251.63	—	1,223.24	11,359.74	83.75
MAIRBOROUGH, .	15,250	54,599.84	15,817.35	25,701.83	334.57	1,302.60	—	—
35 Cities, .	2,563,634	\$11,038,544.01	\$5,365,320.44	\$4,784,839.48	\$47,365.76	\$397,679.16	\$325,281.25	\$118,057.92

<sup>1</sup> Includes inspection of petroleum.

TABLE VII. — *Maintenance of Departments* — Continued.  
§ B. *Police Department.*

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON, .	\$2,514,577.35	\$2,314,486.93	\$15,798.43	\$61,434.37	\$27,667.03	\$24,380.97	\$70,800.12
WORCESTER, .	294,641.26	272,562.35	868.10	9,345.30	2,680.88	3,041.33	6,142.80
FALL RIVER, .	199,118.23	186,887.96	774.55	2,621.35	2,555.93	1,995.31	5,283.16
NEW BEDFORD, .	200,571.68	191,634.66	47.53	3,556.72	2,045.31	1,565.28	1,722.15
CAMBRIDGE, .	200,306.74	193,001.41	1,114.50	2,361.84	1,647.99	1,586.69	1,586.69
LOWELL, .	161,029.58	156,392.52	390.73	1,001.96	994.35	884.36	1,365.66
SPRINGFIELD, .	269,220.30	241,221.73	3,088.44	9,467.28	3,659.12	3,232.59	8,551.14
LYNN, .	139,417.99	125,736.82	1,201.59	4,587.13	1,701.64	2,553.88	4,627.93
LAWRENCE, .	125,829.60	119,538.80	1,087.77	242.75	778.73	467.48	3,714.07
SOMERVILLE, .	111,579.95	106,417.49	711.12	1,949.04	867.18	554.71	1,080.44
BROCKTON, .	89,971.42	80,575.08	—	4,318.47	1,107.24	1,183.87	2,786.76
HOLYOKE, .	58,151.39	52,728.28	64.00	4,157.18	467.61	202.00	2,920.69
HAVERTHILL, .	64,533.21	60,812.04	252.21	2,861.29	807.56	79.82	1,762.18
MALDEN, .	63,990.66	58,835.49	247.80	1,717.59	1,507.94	386.00	562.22
CHELSEA, .	103,007.19	98,015.91	232.02	1,766.98	500.88	1,071.89	680.26
NEWTON, .	32,571.71	46,141.20	—	3,722.28	333.52	867.54	1,841.42
QUINCY, .	51,160.87	47,524.54	143.64	1,045.63	678.75	532.69	1,670.41
FITCHBURG, .	41,380.84	45,285.99	214.20	965.35	383.23	87.90	893.03
PITTSFIELD, .	47,323.53	45,285.99	—	1,352.06	1,218.53	742.07	1,524.89
EVERETT, .	65,375.86	60,687.29	1,352.06	1,352.06	732.86	1,284.88	1,524.88
SALEM, .	53,019.03	48,463.41	260.75	938.95	1,021.89	1,021.89	1,524.88
TAUNTON, .	34,491.78	32,770.41	440.33	635.91	1,470.27	153.89	493.41
MEDFORD, .	37,288.30	34,498.93	—	212.54	656.57	493.41	493.41
WALTHAM, .	30,244.83	27,848.00	—	718.30	353.75	409.96	493.41
ROCKFORD, .	39,198.65	33,812.69	—	2,229.65	365.40	365.40	493.41
GLOUCESTER, .	42,981.69	37,969.97	1,264.54	304.64	1,361.12	460.15	2,018.95
BEVERLY, .	34,957.27	33,019.40	452.04	452.04	1,621.27	1,621.27	2,018.95
NORTH ADAMS, .	28,577.83	25,432.75	435.75	136.57	118.63	118.63	1,643.48
NORTHAMPTON, .	20,072.78	17,878.72	205.50	133.27	408.87	530.41	1,643.48
ATTLEBORO, .	14,388.30	10,754.73	—	961.79	98.43	53.72	1,703.13
MELROSE, .	18,879.08	17,775.70	439.80	294.34	55.70	—	2,473.13
WOBURN, .	17,221.78	16,098.17	—	743.00	—	50.00	330.61
NEWBURYPORT, .	15,160.95	14,083.95	180.00	67.42	503.32	69.01	257.25
MARLBOROUGH, .	15,817.35	13,974.10	233.00	242.72	478.93	219.67	668.63
35 Cities,	\$5,365,320.44	\$4,963,633.94	\$28,705.80	\$128,760.36	\$59,546.25	\$48,859.68	\$135,814.41

TABLE VII. — *Maintenance of Departments* — Continued.  
*2 C. Fire Department.*

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Hydrant Service	F Fuel and Light	G Maintenance of Buildings and Grounds	H Other Expenses
BOSTON, . . . . .	\$1,832,596.62	\$1,445,761.07	\$73,549.04	\$152,729.57	—	\$50,164.27	\$62,358.03	\$18,034.64
WORCESTER, . . . . .	284,450.03	246,306.91	11,537.08	8,145.54	—	5,075.57	9,617.10	3,767.83
FALL RIVER, . . . . .	176,167.81	147,727.01	9,619.95	9,013.98	—	4,006.66	4,102.64	1,640.17
NEW BEDFORD, . . . . .	157,067.08	136,053.94	4,843.41	4,830.32	—	4,046.66	4,046.57	1,682.18
CAMBRIDGE, . . . . .	160,845.28	135,605.30	12,389.46	5,966.11	—	4,178.33	2,870.74	335.34
LOWELL, . . . . .	187,175.70	160,399.66	9,591.26	3,570.32	—	5,396.03	6,217.34	2,901.09
SPRINGFIELD, . . . . .	275,424.43	237,373.72	2,503.58	22,102.44	—	7,508.57	4,582.07	1,354.05
LYNN, . . . . .	144,587.98	126,133.75	883.24	11,526.21	—	3,686.81	1,343.68	1,014.39
LAWRENCE, . . . . .	116,401.27	95,786.81	10,196.65	3,471.13	—	3,650.50	2,834.21	361.97
SOMERVILLE, . . . . .	114,004.14	96,980.90	5,444.78	3,245.12	—	3,775.61	3,024.20	636.63
BROCKTON, . . . . .	112,465.63	94,451.52	3,114.95	8,709.28	—	3,104.05	2,124.20	961.63
HOLYOKE, . . . . .	144,286.41	111,908.72	1,368.50	13,194.84	\$5,776.00	4,692.62	6,496.62	1,449.11
HAVERHILL, . . . . .	76,971.39	60,017.47	2,562.90	6,111.97	2,119.85	2,491.67	2,090.46	1,377.07
MALDEN, . . . . .	65,513.54	55,421.53	2,567.91	3,563.80	—	2,068.55	1,252.10	639.65
CHELSEA, . . . . .	65,971.72	51,937.69	2,638.09	5,156.33	—	1,708.86	1,321.84	716.91
NEWTON, . . . . .	81,833.98	69,385.63	3,102.45	3,798.63	—	2,218.46	2,484.23	394.58
QUINCY, . . . . .	64,875.14	40,108.17	3,879.17	5,856.81	—	1,591.49	2,456.03	573.47
FITCHBURG, . . . . .	77,185.10	59,398.95	7,186.06	3,570.99	10,410.00	1,831.43	3,078.85	2,118.82
PITTSFIELD, . . . . .	42,009.08	33,949.09	1,698.76	3,564.85	—	1,133.97	808.74	858.67
EVERETT, . . . . .	50,859.90	43,146.00	3,056.60	1,802.84	—	1,420.23	581.09	853.14
SALEM, . . . . .	72,554.32	53,157.79	5,222.10	7,679.41	—	1,865.58	3,890.60	738.84
TAUNTON, . . . . .	82,891.42	39,818.42	4,465.19	4,053.52	—	1,861.85	2,164.62	497.82
MEDFORD, . . . . .	31,064.91	26,964.89	—	1,861.01	—	1,084.46	406.54	738.31
WALTHAM, . . . . .	41,144.42	31,238.16	2,715.78	2,492.63	2,050.00	1,351.60	864.11	432.14
CHESTER, . . . . .	42,968.44	23,501.73	1,002.07	2,674.98	5,100.00	1,149.66	2,738.08	801.92
LYVERLY, . . . . .	40,200.79	23,509.16	2,215.54	4,427.62	—	1,896.20	1,222.79	929.48
WILMINGTON, . . . . .	34,332.15	34,332.15	6,032.72	4,410.33	—	2,208.60	3,075.42	491.44
ROCKFORD, . . . . .	49,742.19	34,946.35	4,118.35	6,350.07	—	1,958.82	1,580.65	788.05
WILMINGTON, . . . . .	13,074.11	11,724.25	1,398.45	783.12	—	574.15	234.65	359.49
WILMINGTON, . . . . .	13,685.85	13,685.85	1,686.94	1,682.81	—	929.36	2,464.22	278.89
NORTH ADAMS, . . . . .	26,728.07	22,681.01	2,727.37	1,008.57	14,340.00	1,016.32	706.74	1,946.20
WILMINGTON, . . . . .	43,886.21	22,681.01	1,423.68	804.46	—	888.25	323.93	412.18
MELROSE, . . . . .	13,292.62	13,292.62	1,986.52	2,148.36	—	886.22	1,122.47	731.52
WILMINGTON, . . . . .	23,505.63	13,111.44	6,609.50	1,600.45	3,519.80	908.23	565.95	734.14
NEWBURYPORT, . . . . .	23,251.63	13,805.56	6,609.50	1,173.88	6,760.00	889.07	324.87	381.81
MARLBOROUGH, . . . . .	23,701.83	13,993.87	2,206.33	1,173.88	—	—	—	—
35 Cities, . . . . .	\$4,784,839.48	\$3,833,749.56	\$215,550.48	\$354,748.30	\$52,567.65	\$132,765.14	\$145,864.78	\$49,993.57

TABLE VII. — *Maintenance of Departments — Continued.*  
*2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.*

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY		
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Post Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON.	\$15,031.33	\$5,088.78	\$146,737.07	\$68,276.55	\$26,920.15	\$39,689.25	\$5,713.94	—	—	\$3,031.48	\$7,305.33
WORCESTER.	—	1,380.85	4,291.94	—	5,659.27	18,762.33	2,371.70	\$20.77	—	705.00	—
FALL RIVER.	—	259.26	—	1,385.08	1,750.30	1,679.02	855.99	363.67	—	—	—
NEW BEDFORD.	—	1,289.45	3,228.53	7,101.58	2,003.60	1,949.15	3,589.53	—	—	—	10,674.14
CAMBRIDGE.	—	1,389.63	6,148.63	3,142.00	5,422.23	4,674.44	10,957.78	—	\$15,072.88	—	150.00
LOWELL.	—	4,602.55	7,881.70	2,790.83	3,873.18	8,295.84	999.97	—	—	5.00	47.92
SPRINGFIELD.	—	772.32	19,696.09	384.94	2,434.18	2,833.07	10,186.54	30.15	—	1,102.52	716.15
LYNN.	—	1,262.26	2,498.30	—	3,133.82	6,283.13	2,680.59	—	13,581.37	1,095.00	145.00
LAWRENCE.	—	1,293.69	1,974.00	—	2,499.23	4,957.26	—	—	9,440.44	—	608.59
SOMERVILLE.	—	500.00	—	—	2,592.88	5,696.13	—	—	—	—	—
BROCKTON.	—	604.41	—	—	1,636.70	4,744.12	—	442.90	—	782.50	—
HOLYOKE.	—	225.43	1,130.23	1,186.25	2,175.23	7,685.14	814.87	—	—	—	5.00
HAYVERHILL.	—	1,299.82	1,438.26	786.50	1,075.00	6,108.10	2,452.61	—	—	326.25	349.06
MALDEN.	—	235.24	3,000.00	1,196.24	1,196.24	1,886.69	706.78	—	4,742.52	—	249.19
CHELSEA.	—	200.00	1,903.47	1,245.64	2,461.46	42,543.46	10,454.40	—	6,469.86	—	442.45
NEWTON.	—	529.98	3,399.23	—	1,520.74	6,516.00	—	—	—	—	283.58
QUINCY.	1,441.15	—	1,934.08	—	1,399.55	7,113.51	1,925.34	—	—	1,106.88	11.95
FITCHBURG.	—	1,914.46	—	1,097.13	1,134.69	7,113.51	1,925.34	245.72	—	—	—
PITTSFIELD.	—	587.12	1,304.97	—	1,626.38	1,842.67	492.10	775.55	3,262.80	312.40	261.87
EVERETT.	—	309.62	3,793.44	—	1,885.99	3,743.27	153.00	—	2,869.00	325.50	—
SALEM.	—	1,046.27	1,012.00	—	1,597.77	5,748.10	4,250.61	—	9,904.04	493.00	—
TAUNTON.	900.03	—	1,744.00	—	722.43	5,748.10	3,107.28	407.67	3,560.19	1,698.38	109.75
WEDFORD.	2,000.00	250.00	1,316.62	—	436.51	4,368.51	1,107.99	—	2,107.99	50.00	203.83
WALTHAM.	—	361.90	1,573.05	—	1,272.36	12,576.97	937.07	—	8,096.32	—	271.91
WILCOX.	—	—	—	162.50	1,572.36	298.56	645.00	93.04	—	—	156.12
REVERE.	—	—	1,244.83	—	1,914.47	2,694.29	1,593.50	—	2,554.31	30.50	—
CLOUDESTER.	—	747.02	1,199.71	155.63	1,080.22	7,016.01	440.24	652.36	3,609.42	238.27	—
REVERLY.	—	—	—	—	1,099.84	8,538.45	170.56	104.25	1,429.72	10.00	—
NORTH ADAMS.	—	—	—	—	1,271.00	500.04	—	23.50	—	59.00	—
WILMINGTON.	219.48	—	287.41	523.70	436.38	—	701.35	953.93	—	193.26	—
ACELBORO.	—	—	607.07	266.14	564.36	1,387.08	591.68	100.00	—	45.00	133.25
MELROSE.	—	—	315.00	763.14	648.14	2,541.48	975.77	224.30	—	132.00	113.68
WOBURN.	885.07	—	55.25	—	301.17	5,096.79	—	—	—	—	—
NEWBURY.	—	—	153.30	300.00	769.04	2,728.38	—	—	—	—	—
NEWBURYPORT.	—	—	207.25	260.95	834.40	10,763.24	808.00	5.61	—	83.75	—
MALBOROUGH.	—	334.57	—	—	—	—	—	576.50	—	—	—
35 Cities.	\$20,257.58	\$27,108.18	\$218,458.43	\$93,873.69	\$85,347.04	\$242,641.85	\$77,619.48	\$5,019.92	\$83,780.86	\$11,487.69	\$22,789.37

<sup>1</sup> Includes inspection of petroleum.

TABLE VII. — *Maintenance of Departments* — Continued.  
*3. Health and Sanitation.*

CITIES.	Population of 1915	A TOTAL EXPENSES	B Health	C Sanitation	D Other Health and Sanitation
BOSTON, . . . . .	745,439	\$2,760,439.19	\$715,165.65	\$2,024,254.91	\$21,018.63
WORCESTER, . . . . .	162,697	330,458.49	99,325.31	226,023.35	5,109.83
FALL RIVER, . . . . .	124,791	198,652.74	82,144.77	114,079.52	2,428.45
NEW BEDFORD, . . . . .	109,568	251,831.18	90,330.05	161,478.63	22.50
CAMBRIDGE, . . . . .	108,822	335,216.84	81,529.32	253,669.75	17.77
LOWELL, . . . . .	107,978	170,928.67	35,060.60	130,472.81	5,395.26
SPRINGFIELD, . . . . .	102,971	239,089.37	61,574.26	225,560.85	1,954.26
LYNN, . . . . .	95,803	178,224.96	62,294.52	114,458.95	1,471.49
LAWRENCE, . . . . .	90,259	185,697.52	57,599.62	124,450.05	3,647.85
SOMERVILLE, . . . . .	86,854	212,079.77	43,889.08	168,190.69	—
BROCKTON, . . . . .	62,288	135,349.07	32,722.95	98,659.37	3,966.75
HOLYOKE, . . . . .	60,816	120,881.44	42,298.06	78,583.38	—
HAVERHILL, . . . . .	49,450	80,692.56	36,699.28	43,993.28	—
MALDEN, . . . . .	48,907	94,337.53	26,560.94	66,357.45	1,419.14
CHELSEA, . . . . .	43,426	57,087.43	17,152.20	39,842.35	92.88
NEWTON, . . . . .	43,113	144,340.64	30,840.41	111,503.36	1,996.87
QUINCY, . . . . .	40,674	76,301.58	19,387.91	56,067.68	845.99
FITCHBURG, . . . . .	39,656	78,510.08	28,708.61	48,965.87	835.60
PITTSFIELD, . . . . .	39,607	53,351.74	14,222.65	39,129.09	—
EVERETT, . . . . .	37,718	60,054.86	21,426.23	38,628.63	—
SALEM, . . . . .	37,200	76,879.35	24,457.93	51,755.99	665.43
TAUNTON, . . . . .	36,161	42,671.27	11,870.06	28,827.74	1,973.47
MEDFORD, . . . . .	30,509	48,620.31	8,176.82	39,667.05	776.44
WALTHAM, . . . . .	30,154	55,617.77	19,778.10	35,839.67	—
CHICOPEE, . . . . .	30,138	32,945.33	16,728.27	16,217.06	—
REVERE, . . . . .	25,178	44,356.56	13,360.00	30,637.81	358.75
GLOUCESTER, . . . . .	24,478	18,595.36	8,345.57	10,249.79	—
BEVERLY, . . . . .	22,959	21,096.55	10,383.16	10,713.39	—
NORTH ADAMS, . . . . .	22,035	22,329.76	6,322.25	16,007.51	—
NORTHAMPTON, . . . . .	21,654	25,674.57	14,651.53	11,023.04	—
ATTLEBORO, . . . . .	18,480	11,395.82	5,920.62	5,475.20	—
MELROSE, . . . . .	16,880	33,855.52	7,221.69	25,632.39	1,001.44
WOBURN, . . . . .	16,410	12,256.16	4,922.10	7,334.06	—
NEWBURYPORT, . . . . .	15,311	11,822.80	5,429.99	6,300.06	92.75
MARLBOROUGH, . . . . .	15,250	15,057.80	4,084.77	10,391.28	581.75
35 Cities, . . . . .	2,563,634	\$6,286,690.59	\$1,760,585.28	\$4,470,432.01	\$55,673.30

TABLE VII. — *Maintenance of Departments — Continued.*  
§ B. Health.

CITIES.	A TOTAL EXPENSES	B General Expenses	C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION		
						School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON.	\$715,165.65	\$171,292.44	\$32,433.47	\$933,180.76	\$37,421.59	\$32,923.06	\$18,583.42	\$29,330.91
WORCESTER.	94,325.31	17,731.39	34,430.66	36,152.29	2,193.80	3,941.97	2,215.88	2,603.32
FALL RIVER.	82,144.77	13,015.24	9,327.44	50,248.05	2,072.75	3,900.00	3,900.00	1,831.29
NEW BEDFORD.	90,330.05	17,971.05	18,866.16	39,575.44	2,414.95	8,691.15	2,811.30	—
CAMBRIDGE.	81,529.32	17,174.45	22,936.73	29,267.30	1,103.75	4,533.20	4,092.18	2,421.71
LOWELL.	35,080.60	11,544.61	5,044.07	9,234.61	922.00	1,439.00	1,439.00	2,608.74
SPRINGFIELD.	61,574.26	15,700.93	7,107.70	23,534.75	1,823.22	9,416.03	1,500.00	2,491.63
LYNN.	62,294.52	16,503.46	15,844.69	23,183.16	853.25	2,408.48	3,501.48	—
LAWRENCE.	57,599.62	15,503.67	2,475.50	31,100.79	2,432.27	3,370.37	1,648.13	1,062.89
SAVERVILLE.	43,899.08	7,566.43	29,031.97	—	989.84	2,325.40	1,225.51	2,749.93
BROCKTON.	32,722.95	14,347.04	2,046.23	8,707.48	669.10	4,361.54	1,562.74	1,028.77
HOLYOKE.	42,298.06	11,804.37	3,389.28	19,791.07	1,041.84	2,515.27	1,307.31	2,448.92
HAVERHILL.	36,690.28	6,784.22	9,482.80	16,368.26	752.25	1,086.52	1,150.00	1,075.23
MALDEN.	26,560.94	3,969.97	14,156.00	5,916.64	482.50	700.00	700.00	635.33
CHELSEA.	17,152.20	5,514.06	3,379.51	6,203.82	831.87	1,449.99	189.62	583.33
NEWTON.	30,840.41	8,072.30	14,032.04	2,805.04	643.25	3,931.59	288.00	1,088.19
QUINCY.	19,387.91	5,845.80	6,435.36	5,095.95	600.00	600.00	582.76	238.04
FITCHBURG.	28,708.61	8,076.49	1,818.23	14,518.82	529.55	2,202.74	1,130.30	412.78
PITTSFIELD.	14,222.65	5,355.73	1,344.18	3,707.93	1,173.41	1,251.10	1,200.00	—
EVERETT.	21,426.23	4,136.55	11,696.63	1,665.92	430.50	2,172.15	1,655.36	597.62
SALAM.	24,457.93	5,367.85	3,099.19	12,513.94	686.95	1,335.11	1,700.00	1,047.54
TAUNTON.	11,870.06	3,108.60	614.73	4,008.84	348.00	200.00	700.00	—
MEDFORD.	8,176.82	3,305.36	1,936.42	1,637.04	440.40	1,400.00	250.00	—
WALTHAM.	19,778.10	5,229.79	4,672.99	6,237.38	369.91	1,400.00	688.50	—
CHICOPEE.	16,728.27	3,690.29	854.28	9,824.52	1,537.75	1,431.67	32.68	—
REVERE.	13,360.00	5,526.07	6,157.55	1,017.58	1,006.53	840.00	1,231.76	469.00
GROCESTER.	8,345.57	2,067.44	1,232.45	2,651.59	406.53	1,350.00	1,000.00	300.00
BEVERLY.	10,353.16	3,394.12	2,581.37	2,019.17	293.81	1,200.00	1,000.00	100.00
NORTH ADAMS.	6,322.25	2,036.65	4,558.80	577.47	225.75	1,031.50	500.00	275.00
NORTHAMPTON.	1,631.33	1,136.26	4,361.80	5,78.13	232.07	400.00	155.00	500.00
ARTHEBORO.	7,230.62	2,439.38	2,682.01	9,682.01	217.68	300.00	450.00	368.78
MELROSE.	4,231.69	2,362.94	1,676.76	1,876.76	181.55	300.00	800.00	765.85
WOBURN.	5,492.10	1,751.17	1,389.53	1,389.53	170.52	300.00	365.20	—
NEWBURYPORT.	4,393.90	1,240.75	612.37	1,321.50	169.75	419.50	—	—
MARLBOROUGH.	4,084.77	1,439.49	545.56	1,145.27	—	—	—	—
35 Cities,	\$1,760,586.28	\$422,764.23	\$275,947.65	\$773,257.81	\$64,013.30	\$105,766.41	\$60,396.10	\$58,429.78

1 Includes inspection of milk and vinegar.

2 Includes tuberculosis.

TABLE VII. — *Maintenance of Departments* — Continued.

## 3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON, . . . .	\$2,024,254.91	\$280,439.54	\$98,301.35	\$1,026,525.91	\$618,988.11
WORCESTER, . . . .	226,023.35	81,748.43	—	55,622.17	88,652.75
FALL RIVER, . . . .	114,079.52	2,977.41	—	44,673.99	66,428.12
NEW BEDFORD, . . . .	161,478.63	21,030.73	—	71,306.62	69,141.28
CAMBRIDGE, . . . .	233,669.75	12,014.39	37,104.11	138,262.22	66,289.03
LOWELL, . . . .	130,472.81	14,848.43	—	58,720.05	56,895.33
SPRINGFIELD, . . . .	225,560.85	20,774.14	—	118,489.75	86,296.96
LYNN, . . . .	114,458.98	15,126.45	—	65,683.64	33,648.86
LAWRENCE, . . . .	124,450.05	5,015.50	—	84,948.69	34,435.86
SOMERVILLE, . . . .	168,190.69	6,979.30	27,341.82	100,781.06	33,088.51
BROCKTON, . . . .	98,659.37	43,166.74	—	39,523.31	15,969.32
HOLYOKE, . . . .	78,563.38	3,247.42	—	50,601.00	24,734.96
HAYERHILL, . . . .	43,953.28	3,652.38	—	21,829.64	18,501.26
MALDEN, . . . .	66,357.45	2,276.70	15,708.58	37,836.75	10,535.42
CHELSEA, . . . .	39,842.35	2,243.60	11,485.05	14,923.77	11,189.93
NEWTON, . . . .	111,503.36	37,936.57	13,119.38	38,475.51	21,971.90
QUINCY, . . . .	56,067.68	15,183.38	10,760.20	22,124.10	8,000.00
FITCHBURG, . . . .	48,965.87	21,454.34	—	8,075.28	19,436.25
PITTSFIELD, . . . .	39,129.09	22,766.99	—	7,119.50	9,242.60
EVERETT, . . . .	38,628.63	2,321.24	11,855.53	14,284.60	10,167.26
SALEM, . . . .	51,755.99	16,428.41	—	20,866.77	14,460.81
TAUNTON, . . . .	28,827.74	9,235.67	—	6,142.77	13,449.30
MEDFORD, . . . .	39,667.05	1,651.39	8,187.73	23,477.93	6,350.00
WALTHAM, . . . .	35,839.67	4,438.30	9,183.57	13,652.72	8,535.08
CHICOPEE, . . . .	16,217.06	3,145.01	—	7,206.80	5,865.25
REVERE, . . . .	30,637.81	11,245.36	6,446.45	10,446.00	2,500.00
GLOUCESTER, . . . .	10,249.79	3,030.34	—	869.14	6,350.31
BEVERLY, . . . .	10,713.39	2,045.74	—	5,167.65	3,500.00
NORTH ADAMS, . . . .	16,007.51	7,024.67	—	2,935.75	6,047.09
NORTHAMPTON, . . . .	11,023.04	3,604.57	—	1,450.00	5,968.47
ATTLEBORO, . . . .	5,475.20	2,852.01	—	1,157.00	1,466.19
MELROSE, . . . .	25,632.39	6,262.61	5,557.28	6,696.79	7,115.71
WOBURN, . . . .	7,334.06	1,411.95	5,427.61	494.50	—
NEWBURYPORT, . . . .	6,300.06	444.44	—	2,644.33	3,211.29
MARLBOROUGH, . . . .	10,391.28	6,440.05	—	675.36	3,275.87
35 Cities, . . . .	\$4,470,432.01	\$694,464.20	\$260,478.66	\$2,123,730.07	\$1,391,759.08



TABLE VII. — *Maintenance of Departments — Continued.*  
4. Highways.

CITIES.	Population of 1915	A Total Expenses	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON, . . . . .	745,439	\$2,207,774.03	\$53,564.64	\$1,042,617.34	\$89,045.53	\$131,789.82	\$139,744.97	\$799,392.62	\$11,619.11
WORCESTER, . . . . .	162,697	433,224.99	13,543.20	204,831.50	12,420.91	13,024.00	49,806.79	187,223.40	2,804.79
FALL RIVER, . . . . .	124,791	224,580.09	14,410.01	71,119.61	7,240.94	1,431.46	29,694.14	100,466.46	417.47
NEW BEDFORD, . . . . .	109,568	274,729.89	10,371.55	47,949.65	22,997.04	12,834.25	21,981.96	105,898.40	382.00
CAMBRIDGE, . . . . .	108,822	276,124.01	7,969.59	137,971.62	17,228.85	12,834.25	39,232.50	11,987.21	389.83
LOWELL, . . . . .	107,973	238,233.72	5,448.21	106,887.26	6,263.82	12,821.15	33,347.93	112,364.21	2,139.27
SPRINGFIELD, . . . . .	102,971	216,388.19	5,233.23	133,949.69	6,746.35	12,872.27	33,347.93	122,562.71	1,076.88
LYNN, . . . . .	85,908	170,806.28	4,978.68	88,219.72	20,438.74	12,872.27	24,877.24	61,758.43	1,076.88
LAVERGNE, . . . . .	85,529	129,402.92	3,174.38	68,219.72	20,438.74	12,872.27	24,877.24	61,758.43	1,076.88
BORERVILLE, . . . . .	86,529	129,402.92	3,174.38	68,219.72	20,438.74	12,872.27	24,877.24	61,758.43	1,076.88
BROCKTON, . . . . .	69,283	130,064.31	8,709.74	44,982.64	3,806.56	2,342.00	18,262.00	49,799.83	819.97
ROCKFORD, . . . . .	60,816	100,070.30	2,900.03	42,189.51	5,136.47	6,397.98	12,012.91	28,643.67	708.97
HOLIOKE, . . . . .	49,450	100,070.30	2,900.03	42,189.51	5,136.47	6,397.98	12,012.91	28,643.67	708.97
HAYWARD, . . . . .	48,907	99,984.88	2,900.03	42,189.51	5,136.47	6,397.98	12,012.91	28,643.67	708.97
CHEREN, . . . . .	43,426	100,070.30	2,900.03	42,189.51	5,136.47	6,397.98	12,012.91	28,643.67	708.97
NEWTON, . . . . .	43,113	224,928.02	5,849.19	108,467.81	6,706.00	2,441.24	15,499.67	33,213.12	733.77
QUINCY, . . . . .	40,674	104,034.45	1,100.00	49,823.75	2,714.06	2,973.61	15,013.02	25,412.34	102.51
FITCHBURG, . . . . .	39,656	144,434.35	6,953.94	66,816.83	4,892.43	3,184.45	15,499.67	33,213.12	733.77
PITTSFIELD, . . . . .	39,607	102,271.00	1,609.90	39,840.13	6,333.74	6,671.96	14,485.26	37,035.80	24.00
EVERETT, . . . . .	37,718	57,421.91	2,003.88	14,339.50	1,501.91	4,690.37	9,773.80	38,831.81	196.43
SALEM, . . . . .	36,161	104,118.36	964.88	44,109.17	7,873.97	2,376.30	9,999.92	38,831.81	196.43
TAUNTON, . . . . .	37,200	55,541.55	2,614.27	35,308.73	4,740.77	2,125.61	9,999.92	738.25	24.00
METHUEN, . . . . .	30,509	67,523.99	266.00	25,938.50	1,400.00	2,813.75	13,475.70	23,450.04	180.00
WALTHAM, . . . . .	30,154	76,553.68	2,975.78	34,744.47	4,500.43	1,890.26	7,210.12	24,947.08	225.54
CHICPEE, . . . . .	30,138	36,876.78	1,296.11	24,607.38	3,444.00	1,490.75	5,867.11	171.43	—
REVERE, . . . . .	25,178	46,693.11	1,042.08	19,042.08	—	—	8,184.66	19,466.37	—
GLOUCESTER, . . . . .	24,478	73,835.19	2,195.16	33,839.41	2,573.76	1,663.68	9,045.51	22,862.71	1,504.96
BEVERLY, . . . . .	22,959	108,364.99	1,663.36	60,173.67	2,852.10	—	4,233.28	40,939.58	—
NORTH ADAMS, . . . . .	22,035	55,674.11	1,663.36	16,499.34	7,242.84	5,498.30	6,467.04	19,900.07	66.52
NORTHAMPTON, . . . . .	21,654	52,067.36	1,663.36	22,340.22	6,250.18	1,756.50	3,414.82	19,900.07	6.75
ATTLEBORO, . . . . .	18,480	60,112.53	1,663.36	32,446.12	229.36	181.44	9,000.00	18,143.16	112.45
MELROSE, . . . . .	16,880	58,615.47	2,000.00	20,053.66	5,384.43	1,996.10	10,032.94	18,890.76	317.53
WOBURN, . . . . .	16,410	39,013.22	75.73	19,992.37	357.39	—	3,208.40	15,343.18	36.15
NEWBURYPORT, . . . . .	15,311	30,146.56	1,570.13	6,048.08	974.20	1,226.07	3,589.23	16,603.13	135.67
MARLBOROUGH, . . . . .	15,250	38,766.01	1,988.92	21,218.22	678.42	1,669.46	—	13,131.03	79.96
35 Cities, . . . . .	2,563,634	\$6,496,166.41	\$172,578.25	\$2,769,560.67	\$270,202.34	\$281,817.57	\$651,433.42	\$2,293,956.28	\$26,577.88

\* Included in Board of Public Works.

TABLE VII. — *Maintenance of Departments* — Continued.  
5. *Charities.*

CITIES.	Population of 1915	A TOTAL EXPENSES	B General Administra- tion	C Almshouse	D Outside Relief by City	E Relief given By Other Offices and Towns	F. MOTHERS' AID		G. HOSPITALS		H Other Expenses
							By City	By Other Cities and Towns	Municipal General	Private or Quasi- public	
BOSTON.	745,439	\$1,993,108.19	\$55,511.71	\$261,664.48	\$347,707.62	\$28,222.95	\$338,079.68	—	\$744,728.38	\$6,537.99	\$210,655.38
WORCESTER.	162,657	312,854.72	7,029.26	45,189.26	39,832.31	5,424.04	12,283.46	\$1,708.82	191,687.37	—	—
FALL RIVER.	124,791	189,664.75	5,094.60	49,223.09	67,074.40	6,711.73	21,276.00	1,391.14	47,953.79	—	—
NEW BEDFORD.	109,568	149,919.02	7,350.24	40,230.90	76,489.25	3,082.74	22,756.89	—	—	—	—
CAMBRIDGE.	108,822	147,702.22	4,711.97	42,384.92	61,362.38	4,630.28	33,317.00	1,295.67	—	—	—
LOWELL.	107,978	127,905.41	5,487.65	71,010.20	21,286.40	3,294.45	25,933.02	1,454.49	—	—	—
SPRINGFIELD.	102,971	84,623.26	7,020.35	37,562.24	23,048.96	1,784.07	13,753.15	—	—	—	—
LYNN.	95,803	124,469.60	6,329.50	17,859.64	86,677.62	4,320.86	9,281.98	—	—	—	—
LAWRENCE.	90,259	137,221.12	5,442.47	39,490.79	71,831.83	2,631.36	17,824.67	—	—	—	—
SOMERVILLE.	86,854	64,157.01	3,460.77	13,710.32	32,909.34	7,640.87	8,118.81	2,904.96	6,186.30	—	—
BROCKTON.	62,288	76,541.66	3,523.51	17,587.64	22,134.98	2,980.36	6,134.07	2,101.40	8,000.00	—	—
HAVERHILL.	60,816	117,674.48	5,312.42	31,170.88	65,131.98	1,877.48	11,912.08	—	—	—	—
MALDEN.	48,907	64,209.95	3,179.57	18,870.26	15,640.60	1,877.48	5,233.00	—	—	—	—
HAVERHILL.	48,450	64,209.95	1,834.98	10,276.59	28,402.56	3,914.32	19,781.50	—	—	—	—
CHelsea.	43,426	81,013.32	4,058.68	—	43,066.04	9,026.64	21,474.92	2,987.04	400.00	—	—
NEWTON.	43,113	49,095.95	3,337.38	5,156.71	15,725.90	4,071.05	12,075.11	2,421.69	—	—	—
QUINCY.	40,674	31,284.99	1,968.64	11,071.89	12,190.88	4,728.48	2,156.42	—	—	—	—
FITCHBURG.	39,656	103,317.07	2,107.63	11,071.89	17,909.01	2,817.30	5,235.29	502.69	63,673.26	5,083.86	—
WATFORD.	39,607	29,706.00	2,677.99	11,052.71	14,550.35	646.78	778.17	—	—	—	—
EVERETT.	37,718	47,881.40	2,250.24	—	21,391.06	3,744.03	17,981.69	1,514.42	—	—	—
SALEM.	37,200	66,238.38	2,423.46	19,061.93	21,027.08	9,980.57	11,502.42	1,388.50	—	—	—
TAUNTON.	36,161	45,884.37	1,681.56	18,619.95	15,435.12	543.20	7,741.50	1,863.04	—	—	—
MEDFORD.	30,509	20,684.51	950.00	5,222.88	6,439.58	3,217.05	4,855.00	—	—	—	—
WALTHAM.	30,154	30,816.56	1,599.26	6,983.82	11,588.59	1,504.08	8,059.91	1,080.90	—	—	—
CHICOPEE.	30,138	32,366.78	1,615.62	7,785.79	18,747.10	1,211.85	3,006.42	—	—	—	—
REVERE.	25,178	20,113.76	1,240.00	—	8,513.50	4,622.84	2,301.81	3,435.61	—	—	—
GLOUCESTER.	24,478	46,692.34	1,969.58	13,088.03	20,620.45	4,299.38	3,262.16	726.48	—	—	—
REVERLY.	22,959	37,360.48	1,307.95	7,390.63	20,453.62	1,174.12	5,626.46	1,487.70	—	—	—
NORTH ADAMS.	22,035	23,563.08	998.71	7,232.90	10,635.09	2,022.65	2,373.29	300.44	—	—	—
NORTHAMPTON.	21,654	23,674.67	1,902.05	5,011.69	11,675.23	1,523.70	2,062.00	289.53	1,500.00	—	—
ATTLEBORO.	18,480	23,754.41	1,460.42	4,810.46	10,515.63	1,874.15	3,656.78	1,137.44	1,137.44	—	—
MELROSE.	16,880	12,393.85	798.26	2,925.83	3,363.58	1,791.31	2,494.87	350.00	350.00	—	—
WOBURN.	16,410	21,807.86	1,36.18	6,919.99	6,694.50	3,404.19	3,339.00	964.00	—	—	—
NEWBURYPORT.	15,311	18,835.48	1,000.01	5,904.83	9,273.09	1,757.55	2,915.50	248.00	—	—	—
NARBOROUGH.	15,250	19,912.97	1,081.74	6,769.64	5,646.49	1,751.66	—	—	—	—	—
35 Cities.	2,563,634	\$4,442,740.59	\$158,513.56	\$852,215.71	\$1,264,992.12	\$146,375.15	\$668,584.03	\$31,625.88	\$1,068,877.19	\$33,625.55	\$217,931.40

1 Includes the following expenses: Children's Institution Department, \$121,757.51; Suffolk School for Boys, \$50,478.25; Steamer Monitor, \$36,769.06; children's excursions, \$1,650.57.

TABLE VII. — *Maintenance of Departments — Continued.*  
*6. Soldiers' Benefits.*

CITIES.		Population of 1915	A TOTAL EX- PENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
Boston, . . . . .	. . . . .	745,439	\$227,736.74	\$18,860.61	\$90,912.00	\$5,401.00	\$3,669.31	\$108,933.82
Worcester, . . . . .	. . . . .	162,697	39,533.31	223.41	22,748.00	2,302.00	1,500.00	12,759.90
Fall River, . . . . .	. . . . .	124,791	19,992.75	574.25	8,462.00	—	150.00	10,806.50
New Bedford, . . . . .	. . . . .	109,568	39,999.58	—	11,920.00	3,785.00	900.00	23,394.58
Cambridge, . . . . .	. . . . .	108,822	32,385.17	771.56	11,946.00	646.00	718.00	15,303.61
Lowell, . . . . .	. . . . .	107,978	37,403.19	2,059.65	13,495.50	2,560.00	871.00	18,417.04
Springfield, . . . . .	. . . . .	102,971	21,893.73	852.53	13,945.00	170.00	1,940.00	6,132.20
Lynn, . . . . .	. . . . .	95,803	50,033.85	327.85	27,707.00	3,921.00	1,318.00	16,760.00
Lawrence, . . . . .	. . . . .	90,259	10,699.00	200.00	4,495.00	288.00	250.00	5,436.00
Somerville, . . . . .	. . . . .	86,854	37,719.96	992.96	14,646.50	304.00	550.00	21,256.50
Brockton, . . . . .	. . . . .	62,288	25,346.54	325.00	14,213.00	2,056.00	373.00	8,379.54
Holyoke, . . . . .	. . . . .	60,816	4,842.00	—	2,724.00	470.00	—	1,648.00
Haverhill, . . . . .	. . . . .	49,460	35,225.92	594.97	13,742.00	384.00	1,100.00	10,404.95
Malden, . . . . .	. . . . .	48,907	18,428.52	406.86	7,984.00	312.00	150.00	9,575.70
Chelsea, . . . . .	. . . . .	43,426	12,455.14	220.84	4,366.00	60.00	1,600.30	7,258.00
Newton, . . . . .	. . . . .	43,113	5,028.00	—	2,946.00	180.00	350.00	1,872.00
Quincy, . . . . .	. . . . .	40,674	9,336.00	—	4,498.00	394.00	50.00	4,308.00
Fitchburg, . . . . .	. . . . .	39,656	15,107.42	210.00	4,344.00	394.00	50.00	10,109.42
Pittsfield, . . . . .	. . . . .	39,607	8,264.66	—	4,147.00	—	100.00	4,017.66
Everett, . . . . .	. . . . .	37,718	10,185.13	—	5,094.00	—	400.00	4,691.13
Salem, . . . . .	. . . . .	37,200	21,511.48	312.25	12,610.00	545.00	100.00	7,944.23
Taunton, . . . . .	. . . . .	36,161	11,941.42	298.39	6,229.10	530.00	482.00	4,401.93
Medford, . . . . .	. . . . .	30,509	7,326.00	—	5,130.00	—	400.00	1,766.00
Waltham, . . . . .	. . . . .	30,154	9,874.50	—	3,694.00	244.00	200.00	5,326.50
Chicopee, . . . . .	. . . . .	30,138	4,156.33	—	806.00	240.00	50.00	3,060.33
Revere, . . . . .	. . . . .	25,178	2,923.00	—	2,156.00	—	50.00	717.00
Gloucester, . . . . .	. . . . .	24,478	16,455.00	187.00	6,990.00	1,578.00	250.00	7,450.00
Beverly, . . . . .	. . . . .	22,959	20,058.77	—	8,743.00	1,165.00	150.00	10,000.77
North Adams, . . . . .	. . . . .	22,035	3,537.30	—	2,917.00	—	182.00	433.30
Northampton, . . . . .	. . . . .	21,654	5,146.00	—	2,840.00	—	150.00	2,156.00
Attleboro, . . . . .	. . . . .	18,480	4,798.00	87.50	2,444.00	—	80.00	2,186.50
Melrose, . . . . .	. . . . .	16,890	6,853.86	96.11	3,076.00	—	200.00	3,431.75
Woburn, . . . . .	. . . . .	16,410	4,964.24	—	3,199.00	—	150.00	1,615.24
Worren, . . . . .	. . . . .	15,311	16,100.18	217.70	9,203.00	—	350.00	6,329.48
Newburyport, . . . . .	. . . . .	15,250	8,466.43	109.00	4,516.00	284.00	350.00	3,307.43
Marlborough, . . . . .	. . . . .							
35 Cities, . . . . .	. . . . .	2,563,634	\$306,709.16	\$27,893.44	\$358,793.10	\$27,839.00	\$18,137.61	\$374,036.01

TABLE VII. — *Maintenance of Departments — Continued.*

## 7. Schools.

CITIES.	Population of 1915	A		B. GENERAL EXPENSES		C	D	E
		TOTAL EXPENSES	Administrative Salaries	Other General Salaries	Other General Expenses			
Boston, . . . . .	745,439	\$5,977,358.73	\$39,083.00	\$111,720.67	\$15,182.86	\$4,300,834.38	\$330,826.86	\$14,661.90
Worcester, . . . . .	162,697	1,151,847.03	12,694.96	13,593.93	5,156.54	851,154.11	75,544.52	—
Fall River, . . . . .	124,791	644,396.21	5,900.00	10,857.66	3,174.59	462,862.56	30,869.02	—
New Bedford, . . . . .	109,568	532,103.11	9,000.50	7,848.92	2,777.70	393,826.12	26,840.06	70.43
Cambridge, . . . . .	108,822	700,828.21	4,000.50	13,077.33	8,547.70	536,331.92	31,922.86	—
Lowell, . . . . .	107,978	486,257.93	6,861.88	6,861.88	2,402.86	233,997.17	25,500.00	—
Springfield, . . . . .	102,971	908,814.74	6,000.00	14,300.10	5,376.24	621,065.94	85,152.20	323.00
Lynn, . . . . .	95,803	450,243.39	3,500.00	7,911.05	2,233.98	328,230.63	22,603.87	—
Lawrence, . . . . .	90,259	499,335.22	3,500.00	6,904.41	4,155.21	304,139.21	12,856.79	6.25
Somerville, . . . . .	86,354	467,643.03	3,500.00	4,342.40	2,414.25	352,364.14	23,086.12	—
Brockton, . . . . .	82,288	408,003.25	3,125.01	6,075.00	2,911.82	280,451.53	25,845.59	—
Holyoke, . . . . .	60,816	346,924.94	3,592.10	2,748.98	1,798.98	248,828.37	14,542.77	166.66
Haverhill, . . . . .	49,450	250,240.79	2,767.93	2,285.41	2,850.08	172,371.13	14,443.63	1,204.68
Malden, . . . . .	48,907	269,829.43	3,000.00	2,767.93	1,636.90	195,372.49	13,360.24	—
Chelsea, . . . . .	43,426	216,111.34	4,500.00	2,610.50	1,076.21	162,123.35	11,208.33	—
Newton, . . . . .	43,113	427,010.73	3,000.00	5,492.83	3,617.75	306,009.58	22,867.42	42.10
Quincy, . . . . .	40,674	242,361.51	3,000.00	2,052.90	1,514.88	174,987.13	17,210.71	679.50
Fitchburg, . . . . .	39,656	196,098.96	3,000.00	2,802.98	1,514.88	139,655.35	12,009.92	270.00
Pittsfield, . . . . .	39,607	263,437.25	3,000.00	2,919.70	1,911.86	196,868.65	14,976.18	34.00
Everett, . . . . .	37,718	241,475.18	2,940.00	3,040.00	1,598.61	169,952.35	16,061.92	1,322.83
Salem, . . . . .	37,200	197,849.50	2,900.00	2,350.12	1,876.64	123,697.03	9,591.18	—
Taunton, . . . . .	36,161	178,690.35	2,700.00	2,220.98	1,009.62	126,436.83	8,568.86	1,290.00
Medford, . . . . .	30,509	184,093.86	3,000.00	2,853.52	994.04	134,239.61	9,366.29	1,947.63
Waltham, . . . . .	30,154	146,965.89	2,500.00	2,276.92	596.56	99,937.44	8,247.59	60.38
Chicopee, . . . . .	30,138	146,945.58	2,610.00	1,408.90	1,640.44	96,182.16	6,968.96	112.30
Revere, . . . . .	25,178	146,152.60	2,500.00	1,880.00	820.11	101,536.66	9,190.86	—
Gloucester, . . . . .	24,478	141,267.00	2,300.00	1,880.00	773.15	92,949.68	7,193.58	—
Beverly, . . . . .	22,959	188,806.32	2,500.00	1,880.00	904.65	130,005.86	13,184.24	—
North Adams, . . . . .	21,654	112,913.30	2,343.28	3,941.43	804.64	80,358.02	4,226.13	479.61
Northampton, . . . . .	21,654	131,691.77	2,666.64	970.88	669.67	90,496.44	10,864.18	1,108.38
Attleboro, . . . . .	18,480	105,305.43	2,400.00	2,252.40	875.65	78,022.39	5,989.08	—
Melrose, . . . . .	16,880	108,123.85	2,940.00	1,500.00	606.39	74,733.93	5,714.84	498.00
Woburn, . . . . .	16,410	80,477.87	2,300.00	1,080.00	453.32	47,889.59	4,130.61	—
Newburyport, . . . . .	15,311	60,067.99	1,188.00	1,188.00	356.77	42,962.50	4,130.61	1,074.92
Marlborough, . . . . .	15,250	73,408.42	2,100.00	900.00	—	50,788.78	4,211.14	—
35 Cities, . . . . .	2,563,634	\$16,593,117.76	\$162,405.33	\$258,517.00	\$85,539.68	\$11,969,420.76	\$939,050.29	\$28,711.82

TABLE VII. — *Maintenance of Departments* — Continued.  
7. *Schools* — Concluded.

CITIES.	F Transportation	G Support of Tnants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON, .	\$5,656.50	\$432.32	\$348,409.70	\$203,474.92	\$377,035.83	\$91,801.65	\$39,782.89	\$8,455.25
WORCESTER, .	711.25	2,876.15	73,900.83	48,241.12	55,902.53	4,705.47	2,145.00	5,290.62
FALL RIVER, .	1,081.00	472.05	61,438.15	20,119.51	35,107.07	1,329.67	702.00	10,482.93
NEW BEDFORD, .	770.00	339.34	43,806.34	23,257.76	13,821.56	22.50	2,750.00	12,042.81
CAMBRIDGE, .	396.00	225.14	52,831.67	20,217.03	28,024.25	1,474.93	256.83	3,451.62
LOWELL, .	231.35	2,472.84	53,390.70	22,717.60	28,706.06	288.20	668.29	46,020.98
SPRINGFIELD, .	1,957.50	806.66	67,324.27	40,840.28	37,639.39	5,994.05	180.00	22,178.11
LYNN, .	625.00	1,392.30	36,514.91	23,798.07	13,132.81	3,909.60	421.65	4,147.12
LAWRENCE, .	—	2,384.01	25,878.34	18,204.79	24,316.76	530.19	4,458.18	2,001.08
SOMERVILLE, .	—	952.38	30,950.19	20,085.86	26,333.63	3,032.61	—	382.45
BROCKTON, .	1,422.25	471.05	24,084.87	23,898.88	25,633.92	—	200.00	1,584.36
HOLYOKE, .	1,582.90	373.98	26,114.52	17,871.35	16,381.47	6,019.39	600.00	2,443.14
HAVERHILL, .	3,327.00	489.01	21,877.71	15,151.05	8,670.82	531.06	—	5,747.89
MALDEN, .	—	345.57	16,894.99	17,175.08	14,844.99	514.86	—	2,971.70
CHELSEA, .	—	130.00	18,188.07	10,260.71	6,354.80	382.24	—	857.13
NEWTON, .	2,523.00	458.89	25,497.04	16,046.94	36,914.21	2,334.37	210.00	496.60
QUINCY, .	1,640.25	267.48	13,776.77	11,894.64	13,296.29	184.50	575.60	1,281.86
FITCHBURG, .	2,094.00	140.50	12,764.75	10,439.20	8,048.11	1,272.50	—	1,333.34
PITTSFIELD, .	4,339.00	231.29	15,777.98	11,410.12	10,879.14	380.62	—	688.71
EVERETT, .	—	82.00	18,433.18	10,882.16	14,333.40	1,971.22	—	857.46
SALEM, .	621.00	1,085.67	17,916.78	9,498.41	11,142.21	1,907.29	20.00	15,673.17
TAUNTON, .	1,932.25	52.15	10,823.98	12,681.34	9,185.19	2,117.70	—	691.45
NEEDHAM, .	—	55.86	12,638.64	11,271.36	5,994.19	177.42	—	2,227.93
WALTHAM, .	1,087.20	596.00	8,916.92	7,546.54	11,415.86	1,261.58	—	675.36
CHICOPEE, .	4,022.95	499.66	11,802.70	13,549.49	6,348.01	75.25	350.00	1,466.68
REVERE, .	130.45	123.92	13,859.45	7,876.24	3,215.35	3,204.79	60.00	1,912.92
GLoucester, .	3,500.00	499.58	11,974.84	7,606.05	9,389.48	587.51	316.50	2,292.46
BEVERLY, .	3,706.70	284.86	12,098.05	9,780.64	10,863.51	896.28	—	576.82
NORTH ADAMS, .	1,965.50	283.86	7,879.60	9,060.07	3,909.40	227.69	345.00	1,466.98
NORTHAMPTON, .	1,147.34	269.61	9,099.02	8,406.19	4,406.61	—	1,353.00	982.19
ATTLEBORO, .	3,565.00	—	9,695.58	9,597.04	6,143.30	—	—	367.37
WILMINGTON, .	685.00	—	8,211.42	9,837.96	9,481.91	—	—	367.37
MELROSE, .	30.00	59.86	5,622.00	3,136.94	2,136.94	679.14	200.00	931.33
NEWBURN, .	296.85	213.48	3,482.97	3,132.25	1,482.87	38.44	—	452.53
NEWBURTPORT, .	—	17.00	4,624.40	4,157.44	2,007.53	—	—	394.35
MARLBOROUGH, .	2,677.65	—	—	—	—	—	—	—
35 Cities, .	\$53,576.89	\$19,020.72	\$1,136,461.06	\$711,551.74	\$885,693.40	\$137,598.25	\$55,594.94	\$162,975.88

TABLE VII. — *Maintenance of Departments — Continued.*  
8. *Libraries.*

CITIES.	Population of 1915	A					D	E	F	G
		TOTAL EXPENSES	B	C	D	E				
			Salaries and Wages	Books, Periodicals, etc.	Binding	Fuel and Light	Buildings	Other Expenses		
BOSTON, . . . . .	715,439	\$418,250.77	\$259,113.26	\$50,198.98	\$32,284.86	\$24,569.80	\$32,705.23	\$19,288.55		
WORCESTER, . . . . .	162,697	71,074.28	39,980.20	14,734.41	4,865.65	3,956.25	3,763.15	4,474.62		
FAIR RIVER, . . . . .	124,791	34,556.78	19,221.88	5,862.08	1,911.66	2,480.88	3,767.15	1,313.13		
NEW BEDFORD, . . . . .	109,568	43,516.91	27,553.04	9,754.76	2,632.44	2,519.22	516.56	2,240.80		
CAMBRIDGE, . . . . .	108,822	38,821.85	20,200.33	9,876.54	1,533.01	1,722.41	3,357.48	2,132.04		
LOWELL, . . . . .	107,978	21,438.15	13,017.35	4,859.95	1,283.34	885.37	455.55	983.09		
SPRINGFIELD, . . . . .	102,971	69,985.13	—	—	—	—	—	69,985.13		
LYNN, . . . . .	95,803	28,996.41	16,318.91	5,345.88	1,990.11	2,320.37	715.86	1,775.28		
LAWRENCE, . . . . .	90,259	22,239.14	11,587.63	3,562.30	1,252.57	1,303.95	3,509.70	1,072.96		
SOMERVILLE, . . . . .	86,854	44,531.57	27,316.74	8,400.87	2,281.52	2,776.28	1,009.82	2,246.34		
BROCKTON, . . . . .	62,288	26,403.29	11,381.38	6,401.52	2,309.43	2,216.16	2,708.29	1,209.51		
HOLYOKE, . . . . .	60,816	15,000.00	—	—	—	—	—	15,000.00		
HAVERHILL, . . . . .	49,450	22,069.71	10,559.78	5,101.42	477.72	1,480.74	2,013.78	2,437.27		
MALEN, . . . . .	22,261.30	11,316.60	4,403.40	1,202.32	1,202.32	1,425.76	3,160.30	3,160.30		
CHELSEA, . . . . .	43,426	9,634.78	5,100.51	1,373.28	480.88	1,089.68	144.12	1,446.31		
NEWTON, . . . . .	43,113	33,022.69	16,472.77	8,767.07	804.22	1,759.82	2,291.16	2,837.65		
QUINCY, . . . . .	40,674	10,543.88	1,854.85	1,854.85	1,213.52	906.60	1,829.07	945.37		
FITCHBURG, . . . . .	39,656	9,434.11	5,486.59	2,180.81	235.10	792.21	707.68	10,000.00		
PITTSFIELD, . . . . .	39,607	10,000.00	—	—	—	—	—	10,000.00		
EVERETT, . . . . .	37,718	9,624.47	4,755.00	1,892.51	677.11	856.28	927.98	515.50		
SALEM, . . . . .	37,200	17,928.40	10,418.63	3,448.33	886.34	1,432.37	278.36	1,484.46		
TAUNTON, . . . . .	36,161	10,559.21	4,902.08	3,324.94	515.81	1,032.00	350.31	533.08		
MEDFORD, . . . . .	30,509	11,589.96	5,932.20	2,877.07	443.53	666.03	674.82	906.31		
WALTHAM, . . . . .	30,154	14,241.85	6,082.89	3,098.60	750.02	1,134.72	2,327.84	847.78		
CHICOPEE, . . . . .	30,138	7,034.97	3,875.72	1,296.32	140.20	717.29	270.74	734.70		
REVERE, . . . . .	25,178	5,482.72	2,429.90	1,532.51	202.38	633.25	364.88	319.80		
GLoucester, . . . . .	24,478	15.00	—	—	—	—	—	—		
BEVERLY, . . . . .	22,959	11,591.85	5,673.63	2,941.95	439.90	1,350.00	523.76	653.52		
NORTH ADAMS, . . . . .	22,035	7,650.30	3,597.59	2,324.80	42.00	679.28	352.55	653.99		
NORTHAMPTON, . . . . .	21,654	30,721.10	12,428.78	10,432.19	2,169.56	2,377.58	1,647.07	1,665.92		
ATLEROBO, . . . . .	17,714.34	7,714.34	3,641.98	2,210.49	348.19	824.25	219.35	470.08		
MELROSE, . . . . .	16,880	6,443.02	3,010.67	1,562.66	500.00	565.15	245.71	558.83		
WOBURN, . . . . .	16,410	8,329.82	4,365.01	1,401.54	281.37	579.02	322.11	1,380.77		
NEWBURYPORT, . . . . .	15,311	6,661.94	4,298.27	1,351.05	208.60	512.50	28.40	263.12		
MAELBOROUGH, . . . . .	15,250	5,680.71	3,165.72	1,133.87	173.61	396.63	471.27	339.61		
35 Cities, . . . . .	2,563,634	\$1,119,393.00	\$584,549.42	\$183,506.95	\$64,632.19	\$63,271.02	\$68,719.62	\$154,713.80		

1 Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*  
9. Recreation.

CITIES.	Population of 1915	A		B	C. PARKS AND GARDENS		D	E	F. CELEBRATIONS AND ENTERTAINMENTS		
		TOTAL EXPENSES	General Administration		Maintenance	Metropolitan Park Maintenance			Fourth of July	Labor Day	Band Concerts, etc.
BOSTON, . . . . .	745,439	\$1,251,771.41	\$28,748.86		\$400,113.44	\$664,847.02	\$165,111.60	\$139,852.81	\$14,286.69	\$2,347.10	\$36,463.80
YAL RIVER, . . . . .	162,697	76,819.53	34,478.95		2,757.32	—	17,003.77	1,046.59	2,336.46	500.00	1,261.54
NEW BEDFORD, . . . . .	124,791	22,804.76	2,757.32		15,102.27	—	2,083.17	—	—	—	200.00
CAMBRIDGE, . . . . .	109,568	53,753.64	3,986.73		15,135.35	41,600.74	5,339.35	2,305.41	1,343.54	296.50	571.50
COWELL, . . . . .	108,822	53,947.56	1,951.73		13,298.87	—	17,200.35	3,280.76	2,971.73	1,000.00	975.63
SPRINGFIELD, . . . . .	102,971	72,288.45	4,779.19		40,769.10	27,039.59	23,531.31	—	1,500.00	747.83	418.25
LYNN, . . . . .	93,663	72,596.76	—		27,653.20	—	13,564.32	612.59	2,245.73	—	1,103.50
LAWRENCE, . . . . .	80,959	43,356.70	—		14,335.32	—	4,000.00	—	250.00	—	938.78
SOMERVILLE, . . . . .	80,954	43,352.73	—		10,031.30	25,730.41	4,690.98	2,491.04	540.00	—	—
ROCKTON, . . . . .	62,938	8,322.73	—		4,496.27	—	3,860.36	1,156.43	—	—	493.92
HAYENHILL, . . . . .	60,816	8,320.51	—		13,902.07	—	8,607.32	—	545.12	—	229.00
HOLIORE, . . . . .	40,456	12,434.94	—		8,954.44	—	973.24	—	99.85	—	664.63
HAVERHILL, . . . . .	48,907	28,937.73	1,536.43		4,016.45	18,427.45	4,274.35	—	621.05	—	82.00
MAIDEN, . . . . .	43,436	13,803.23	—		1,955.74	10,140.60	1,048.44	—	630.50	—	—
CHELSEA, . . . . .	43,113	54,418.33	—		8,787.36	26,111.94	18,042.14	—	—	—	572.14
NEWTON, . . . . .	40,674	18,279.13	—		1,689.91	15,004.39	906.91	904.75	—	—	44.70
QUINCY, . . . . .	39,656	11,554.12	—		8,129.10	—	2,182.58	633.23	235.54	—	1,006.90
FITCHBURG, . . . . .	39,607	7,961.01	164.26		4,394.81	—	2,566.39	329.55	—	106.00	400.00
EVERETT, . . . . .	37,718	16,932.32	—		3,860.86	11,544.70	1,000.19	396.37	150.00	—	—
SALEEN, . . . . .	37,718	11,540.30	—		6,799.57	—	2,715.83	—	—	—	1,138.00
TAINTON, . . . . .	36,161	2,680.42	886.90		1,429.21	—	741.48	393.73	399.22	50.00	66.00
MEDFORD, . . . . .	30,509	18,089.34	138.80		3,074.60	14,326.85	256.34	292.75	—	—	—
WALTHAM, . . . . .	30,154	18,096.80	—		3,688.28	10,005.22	3,387.94	262.04	—	—	354.19
CHICPEE, . . . . .	30,138	2,673.19	—		786.92	—	1,886.27	—	—	—	—
REVERE, . . . . .	25,178	9,625.59	—		828.50	8,788.09	—	—	—	—	9.00
GLOUCESTER, . . . . .	24,478	1,715.85	—		1,101.66	—	38.85	465.34	60.00	—	50.00
BEVERLY, . . . . .	22,959	4,136.05	—		1,511.87	—	2,336.28	—	200.70	—	137.20
NORTH ADAMS, . . . . .	22,035	508.57	—		508.57	—	—	—	—	—	—
NORTHAMPTON, . . . . .	21,654	1,403.30	—		727.90	—	200.00	—	—	—	475.40
ATTLEBORO, . . . . .	18,480	4,898.67	—		3,953.00	—	460.56	—	485.11	—	64.00
MELROSE, . . . . .	16,880	10,527.85	82.36		2,367.85	6,800.00	292.31	370.96	733.51	—	58.00
WOBURN, . . . . .	16,410	5,295.86	—		641.11	4,304.44	732.87	—	33.00	—	30.00
NEWBURYPORT, . . . . .	15,311	1,844.38	—		1,048.51	—	120.99	—	—	—	355.50
MARLBOROUGH, . . . . .	15,250	1,067.23	—		1,590.74	—	—	—	—	—	—
35 Cities, . . . . .	2,563,634	\$1,997,631.13	\$46,795.49		\$713,004.03	\$684,731.44	\$309,307.31	\$155,393.55	\$29,637.75	\$5,047.43	\$48,163.53

## STATISTICS OF MUNICIPAL FINANCES.

TABLE VII. — *Maintenance of Departments — Continued.*  
10. Pensions.

CITIES.	Population of 1915	A		B. DEPARTMENTAL					C		D
		TOTAL EXPENSES	Police	Fire	Highways	Schools	All Other	Water	Cemetery		
BOSTON, .	745,439	\$820,006.28	\$105,080.49	\$165,867.07	\$49,579.17	\$133,422.92	\$77,888.51	1 \$94,617.03		\$2,551.09	
WORCESTER, .	162,697	21,380.20	13,464.50	3,440.66	1,925.42	1,110.19	978.93	469.50		-	
FALL RIVER, .	124,791	2,976.17	2,400.04	516.13	-	-	-	-		-	
NEW BEDFORD, .	109,568	4,955.59	2,517.09	1,099.84	1,099.28	-	-	242.38		-	
CAMBRIDGE, .	108,822	43,625.14	8,599.24	12,033.89	4,801.60	13,178.16	3,912.25	1,100.00		-	
LOWELL, .	107,978	13,992.89	7,796.22	4,722.00	862.50	-	612.17	-		-	
SPRINGFIELD, .	102,971	6,911.37	2,945.24	1,070.01	1,070.01	-	-	-		-	
LYNN, .	95,803	17,148.48	6,096.64	3,451.96	807.31	2,499.99	2,354.08	878.98		459.52	
LAWRENCE, .	90,259	-	-	-	-	-	-	-		-	
SOMERVILLE, .	86,854	14,260.73	7,345.69	3,525.73	1,579.10	880.47	260.00	669.74		-	
BROCKTON, .	62,288	4,628.04	923.16	622.44	2,046.88	-	585.67	449.89		-	
HOLYOKE, .	60,816	5,029.66	1,599.68	3,429.98	-	-	-	-		-	
HAYVERHILL, .	49,450	2,942.29	1,375.12	1,458.84	-	-	108.33	-		-	
MALDEN, .	48,907	4,793.74	409.86	2,610.60	803.28	925.00	-	-		-	
CHELSEA, .	43,426	7,108.61	1,795.75	2,406.00	1,041.30	1,520.00	50.00	345.56		-	
NEWTON, .	43,113	4,616.61	1,600.00	2,406.00	3,016.61	-	-	-		-	
QUINCY, .	40,674	612.60	549.64	549.64	587.96	306.70	-	-		-	
FITCHBURG, .	39,556	2,656.90	430.50	49.50	1,349.60	-	-	813.40		-	
PITTSFIELD, .	39,607	4,262.00	2,442.00	-	-	1,820.00	-	-		-	
EVERT, .	37,718	3,484.12	1,695.10	616.80	526.38	645.84	-	-		-	
SALEM, .	37,200	10,414.74	3,077.56	2,129.39	1,167.27	599.96	1,566.24	1,874.32		-	
TAUNTON, .	36,161	-	-	-	-	-	-	-		-	
MEDFORD, .	30,509	1,356.86	1,356.86	-	1,184.68	289.44	600.00	7.51		-	
WALTHAM, .	30,154	3,471.50	1,389.87	-	-	-	-	-		-	
CHICOPEE, .	30,138	-	-	-	-	-	-	-		-	
REVERE, .	25,178	295.65	-	295.65	-	-	-	-		-	
GLOUCESTER, .	24,478	189.66	23.39	72.77	-	-	93.50	-		-	
BEVERLY, .	22,959	189.66	-	-	244.58	285.00	386.12	230.40		-	
NORTH ADAMS, .	22,035	2,959.60	1,313.00	500.50	-	-	-	-		-	
NORTHAMPTON, .	21,654	-	-	-	-	-	-	-		-	
ATTLEBORO, .	18,480	-	-	-	-	-	-	-		-	
MELROSE, .	16,880	200.00	-	200.00	-	-	-	-		-	
WOBURN, .	16,410	3,632.31	2,463.75	450.00	-	-	718.56	-		-	
NEWBURYPORT, .	15,311	-	-	-	-	-	-	-		-	
MARLBOROUGH, .	15,250	1,114.68	1,114.68	-	-	-	-	-		-	
35 Cities, .	2,563,634	\$819,473.82	\$240,478.91	\$212,994.63	\$73,692.93	\$157,433.67	\$90,114.36	\$41,698.71		\$3,010.61	

<sup>1</sup> Includes \$6,526 for Other Enterprises.<sup>2</sup> Other Enterprises.<sup>3</sup> Includes \$19.24 for Other Enterprises.



TABLE VII. — *Maintenance of Departments — Concluded.*  
11. *Unclassified.*

CITIES.	Population of 1915	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E City Clocks	F Ice for Drink- ing Fountains	G All Other
BOSTON, . . . . .	745,439	\$162,780.44	\$46,992.68	\$30,065.00	\$10,189.00	\$69.71	\$3,743.15	\$71,620.90
WORCESTER, . . . . .	162,637	13,248.28	7,787.62	2,981.61	905.00	150.00	1,424.05	—
FALL RIVER, . . . . .	124,791	35,774.68	12,771.47	1,848.80	956.41	—	273.45	19,924.55
NEW BEDFORD, . . . . .	109,568	3,917.21	1,102.76	926.58	1,096.66	200.00	—	591.21
CAMBRIDGE, . . . . .	108,822	11,027.01	2,726.94	1,993.72	1,200.00	104.00	719.83	4,282.52
LOWELL, . . . . .	107,978	12,575.07	5,993.43	478.40	1,500.00	50.00	—	4,583.54
SPRINGFIELD, . . . . .	102,971	8,847.21	3,549.91	2,010.18	750.00	—	299.11	2,238.01
LYNN, . . . . .	95,803	10,048.92	4,435.85	88.53	1,250.00	234.75	23.50	4,016.29
LAWRENCE, . . . . .	90,259	16,352.87	618.30	374.43	1,450.00	—	1,176.60	12,733.54
SOMERVILLE, . . . . .	86,854	13,048.03	6,334.00	1,682.93	425.00	—	96.60	4,606.10
BROOKTON, . . . . .	62,288	5,013.73	2,450.75	1,708.38	753.00	—	—	—
HOLYOKE, . . . . .	60,816	5,638.67	3,388.10	1,302.20	600.00	—	—	—
HAVERTHILL, . . . . .	49,450	2,635.60	1,739.20	160.20	500.00	624.40	—	—
MALDEN, . . . . .	48,907	1,645.61	599.00	531.61	465.00	—	—	—
CHELSEA, . . . . .	43,426	11,051.44	1,890.09	590.72	550.00	—	223.47	5,103.93
NEWTON, . . . . .	43,113	7,229.72	85.00	1,445.79	595.00	—	—	—
QUINCY, . . . . .	40,674	1,735.14	700.00	485.14	500.00	50.00	—	256.92
PITCHBURG, . . . . .	39,656	4,438.35	1,344.20	2,134.35	575.00	177.88	—	11,486.85
PITTSFIELD, . . . . .	39,607	14,657.79	1,697.06	1,112.58	300.00	61.30	282.20	1,746.06
EVERETT, . . . . .	37,718	4,809.48	691.75	1,533.16	450.00	106.31	—	10,640.04
SALEM, . . . . .	37,200	13,279.19	1,048.35	594.80	850.00	146.00	—	16.55
TALMONT, . . . . .	36,161	6,123.13	4,137.00	519.58	450.00	—	150.00	50.00
WATFORD, . . . . .	30,909	1,750.94	565.00	580.94	425.00	40.00	—	1,865.61
WALTHAM, . . . . .	30,154	3,961.40	835.62	780.17	440.00	—	—	556.79
LYNCOFFEE, . . . . .	30,138	2,088.74	490.00	616.95	425.00	—	—	259.30
CHICOPEE, . . . . .	25,178	3,794.99	3,099.21	276.48	250.00	—	—	461.57
CHOCUSETT, . . . . .	24,478	3,129.33	1,232.60	985.16	450.00	56.21	—	217.19
SPRINGFIELD, . . . . .	22,959	2,626.58	125.00	1,728.18	500.00	—	—	1,105.92
SPRINGFIELD, . . . . .	22,035	3,918.45	1,534.50	803.03	475.00	98.88	—	173.32
NORTH ADAMS, . . . . .	21,654	2,068.75	557.75	988.80	250.00	—	—	2,188.92
NORTHAMPTON, . . . . .	18,438	3,843.52	172.00	1,132.60	350.00	—	—	652.98
ATLANTIC, . . . . .	16,880	2,620.33	1,124.20	469.70	323.45	—	50.00	579.94
MELROSE, . . . . .	16,410	1,787.08	1,21.20	385.14	450.00	—	—	—
WOBURN, . . . . .	13,511	4,352.47	1,864.32	525.42	300.00	75.00	—	1,617.13
NEWBURYPORT, . . . . .	13,511	1,787.08	1,21.20	385.14	450.00	—	—	—
MARLBOROUGH, . . . . .	13,250	1,374.58	219.00	471.60	350.00	—	234.28	100.00
35 Cities, . . . . .	2,563,654	\$403,975.03	\$123,684.96	\$64,292.86	\$31,303.52	\$2,344.44	\$8,797.04	\$172,652.21

TABLE VIII. — *Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.*

CITIES.	Population of 1915	A. PUBLIC SERVICE ENTERPRISES								B  Cemeteries	C  Trust Funds
		TOTAL EXPENSES	ELECTRIC LIGHT · Maintenance and Operation	WATER		ALL OTHER					
				Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves	Miscella- neous		
BOSTON, . . . . .	745,439	\$1,472,506.13	—	\$644,417.93	\$321,275.16	\$15,156.28	\$381.37	—	—	\$93,065.38	\$2,322.77
WORCESTER, . . . . .	162,697	93,770.01	—	93,458.05	—	—	311.96	—	—	25,716.71	21.08
FALL RIVER, . . . . .	82,017	82,017.94	—	80,558.05	—	—	523.29	—	—	24,431.24	—
NEW BEDFORD, . . . . .	109,568	80,615.02	—	78,823.51	—	—	—	—	\$936.60	31,077.61	—
CAMBRIDGE, . . . . .	108,822	158,156.70	—	158,159.70	—	—	—	—	1,791.51	21,055.64	5.00
LOWELL, . . . . .	107,978	158,998.82	—	155,190.42	—	—	—	—	—	10,833.77	—
SPRINGFIELD, . . . . .	102,971	183,779.57	—	183,779.57	—	—	808.40	—	—	40,118.99	100.00
LYNN, . . . . .	95,803	140,738.16	—	140,708.16	—	—	—	—	—	2,635.00	—
LAWRENCE, . . . . .	90,259	73,831.13	—	73,881.13	—	—	—	—	—	14,361.30	—
SOMERVILLE, . . . . .	86,284	61,397.31	—	42,321.24	21,376.07	—	—	—	—	7,703.76	—
BROCKTON, . . . . .	62,258	61,341.33	—	51,341.33	—	—	—	—	—	359.23	—
HOLYOKE, . . . . .	60,816	49,450	—	51,012.78	—	—	—	—	—	14,733.70	—
HAVERHILL, . . . . .	48,907	34,766.42	—	34,766.42	—	—	12.52	—	—	167.50	—
MALDEN, . . . . .	43,426	25,941.88	—	16,333.65	8,818.55	—	—	—	—	50.00	—
CHELSEA, . . . . .	43,113	51,340.97	—	16,333.65	9,508.25	—	—	—	—	—	—
NEWTON, . . . . .	40,674	38,683.65	—	48,428.96	1,181.52	1,730.16	—	—	—	586.05	—
QUINCY, . . . . .	39,656	43,720.49	—	29,022.17	9,661.48	—	—	—	—	8,163.18	—
DUTCHBURG, . . . . .	39,607	24,469.82	—	45,770.40	—	—	—	—	—	12,024.17	477.17
PITTSFIELD, . . . . .	37,718	25,650.28	—	23,846.39	—	—	653.43	—	—	—	—
EVERETT, . . . . .	37,200	91,070.91	—	16,431.30	9,218.89	—	—	—	—	8,554.86	254.56
SALEM, . . . . .	36,161	136,648.15	—	48,315.02	—	105.37	560.52	—	—	7,547.07	—
TAUNTON, . . . . .	30,509	13,376.78	—	42,724.55	5,368.38	—	—	—	—	6,709.96	—
MEDFORD, . . . . .	30,154	30,006.85	—	13,008.40	—	—	—	—	—	12,109.00	—
WALTHAM, . . . . .	30,138	85,514.54	—	29,740.60	—	—	—	—	—	11,068.89	8.75
CHICOPEE, . . . . .	25,178	31,750.78	—	33,121.80	—	—	266.25	—	—	4,077.26	—
REVERE, . . . . .	24,478	30,590.20	—	26,190.42	5,560.36	—	—	—	1.96	736.77	—
GLOUCESTER, . . . . .	22,959	28,790.43	—	30,588.24	—	—	—	—	—	7,535.73	—
BEVERLY, . . . . .	22,035	14,300.75	—	26,799.43	—	—	785.68	—	—	5,337.05	295.50
NORTH ADAMS, . . . . .	22,035	22,238.26	—	13,515.07	—	—	—	—	—	1,769.89	—
NORTHAMPTON, . . . . .	18,480	17,325.88	—	22,238.26	—	—	—	—	—	7,125.14	—
ATTLEBORO, . . . . .	16,880	18,716.93	—	14,935.88	—	—	—	—	—	7,378.14	7.50
MELROSE, . . . . .	16,410	27,737.23	—	17,325.88	3,728.19	—	3.22	—	—	309.70	—
WOBURN, . . . . .	15,311	20,610.69	—	20,610.69	—	—	—	—	—	15.00	—
NEWBURYPORT, . . . . .	15,250	14,315.13	—	14,315.13	—	—	—	—	—	710.86	—
MARLBOROUGH, . . . . .	—	—	—	—	—	—	—	—	—	—	—
35 Cities, . . . . .	2,563,634	\$3,847,947.76	\$500,016.65	\$2,436,740.04	\$395,787.16	\$17,081.81	\$4,306.64	\$2,730.07	\$491,285.39	\$386,504.14	\$7,609.02

† Includes \$169,063.30 for gas.

TABLE IX. — Summary of Maintenance.

CITIES.	A		B. DEPARTMENTAL				
	TOTAL EXPENSES	General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	Soldiers' Benefits
BOSTON.	\$22,986,547.35	\$1,124,950.44	\$4,665,467.85	\$2,760,430.19	\$2,207,774.03	\$1,903,108.19	\$227,736.74
WORCESTER.	3,387,721.42	151,435.51	610,328.28	330,455.49	483,224.90	312,554.72	39,533.31
FALL RIVER.	1,964,344.98	102,917.51	198,652.74	198,652.74	224,580.09	189,664.75	19,992.75
NATL RIVER.	1,899,191.01	133,938.65	376,800.60	251,831.18	214,729.89	149,919.02	39,999.58
CAMBRIDGE.	2,407,588.62	140,046.22	470,588.62	335,216.84	276,134.01	147,702.22	32,385.17
LOVELL.	1,797,010.55	125,170.66	378,304.30	170,928.67	238,253.72	127,905.41	37,403.19
SPRINGFIELD.	2,689,693.09	138,999.13	580,982.94	289,080.37	316,388.19	84,623.26	21,893.73
LYNN.	1,750,964.68	111,308.07	312,765.81	178,224.96	211,806.28	124,469.60	50,033.85
LAWRENCE.	1,390,704.45	76,100.88	254,719.35	185,697.52	170,052.82	137,221.12	10,669.00
SOMERVILLE.	1,416,538.94	77,754.17	249,754.66	212,079.77	128,199.97	64,157.01	37,719.96
BROCKTON.	1,175,274.74	73,697.36	213,918.89	135,340.07	130,004.31	76,541.66	25,346.54
HOLYOKE.	1,515,205.80	41,632.07	256,727.70	120,881.44	97,059.54	117,674.48	4,842.00
HAVERHILL.	829,290.55	57,400.10	147,738.75	80,682.56	100,070.30	66,290.97	35,225.92
MALDEN.	840,339.56	48,265.91	144,683.64	94,337.53	99,984.38	64,209.95	18,428.56
CHELSEA.	687,557.36	41,632.07	142,112.48	57,087.43	61,061.75	81,013.32	13,465.14
NEWTON.	1,326,156.12	84,723.12	249,751.29	120,881.44	104,054.45	49,095.95	5,028.14
QUINCY.	809,320.64	46,917.94	129,020.61	76,301.58	144,413.35	103,317.07	15,107.42
PITTSBURG.	661,109.83	46,053.22	98,645.34	53,351.74	102,271.00	8,264.66	9,336.00
PITTSFIELD.	639,040.59	44,652.81	108,893.77	60,054.86	57,421.91	47,881.40	10,185.13
EVERETT.	793,883.76	60,419.13	156,832.30	76,879.35	104,118.36	66,238.38	21,511.48
SALEM.	661,942.67	43,076.50	129,326.34	42,671.27	55,541.55	45,884.37	11,941.42
T. AUNTON.	509,846.90	39,994.16	75,296.10	48,620.31	67,523.99	20,684.51	20,684.51
MEDFORD.	541,615.28	37,370.25	103,532.50	55,617.77	76,553.68	30,816.56	9,874.50
WALTHAM.	459,289.99	29,684.97	74,955.52	44,356.56	36,876.78	32,366.78	4,156.33
CHICOPEE.	447,535.94	46,861.22	89,485.96	44,356.56	46,693.11	20,113.76	2,923.00
REVERE.	473,051.98	41,245.95	103,734.33	18,595.36	73,685.19	46,692.34	16,455.00
GLOUCESTER.	563,024.14	31,897.83	99,740.96	21,096.55	108,364.99	37,360.48	20,058.77
BEVERLY.	320,690.35	24,011.48	46,880.20	22,329.76	55,674.11	23,563.08	3,537.30
NORTH ADAMS.	365,842.91	19,109.67	49,982.10	25,674.57	52,067.36	23,674.67	5,146.00
ATTLEBORO.	327,298.57	24,994.63	61,070.10	33,595.82	60,112.53	32,754.41	4,798.00
MELROSE.	340,474.22	30,178.62	44,817.78	12,393.52	58,615.47	12,393.52	6,853.86
WOBURN.	281,119.26	24,854.69	43,577.28	12,256.16	39,013.22	21,807.86	4,964.24
NEWBURYPORT.	228,446.00	14,419.00	43,109.81	11,822.80	30,146.56	18,835.48	16,100.18
MARLBOROUGH.	252,778.31	18,303.35	54,599.84	15,057.80	38,766.01	19,912.97	8,466.43
35 Cities.	\$57,481,991.23	\$3,236,388.81	\$11,038,544.01	\$6,286,690.59	\$6,496,166.41	\$4,442,740.59	\$806,709.16

TABLE IX — *Summary of Maintenance* — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified			
BOSTON, . . . . .	\$5,977,358.73	\$18,250.77	\$1,251,771.41	\$629,006.28	\$162,780.44	\$1,472,506.13	\$93,065.38	\$2,322.77
WORCESTER, . . . . .	1,151,847.03	71,074.28	76,819.53	21,389.20	13,248.28	93,770.01	25,716.71	21.08
FALL RIVER, . . . . .	644,306.21	31,556.78	22,804.76	2,976.17	33,774.68	82,017.94	24,431.24	—
NEW BEDFORD, . . . . .	532,103.11	43,516.91	35,783.64	4,958.59	80,615.02	155,159.70	31,077.61	—
CAMBRIDGE, . . . . .	700,828.21	38,821.85	83,947.86	43,625.14	11,027.01	155,159.70	21,055.64	5.00
LOWELL, . . . . .	488,257.93	21,438.15	19,897.97	13,992.89	12,575.07	155,998.82	10,883.77	—
SPRINGFIELD, . . . . .	908,814.74	69,985.13	79,298.45	6,911.37	8,847.57	183,779.57	—	100.00
LYNN, . . . . .	450,243.39	28,306.41	72,966.76	17,148.48	10,048.92	140,798.16	40,118.99	2,635.00
LAWRENCE, . . . . .	409,335.22	22,289.14	19,524.10	—	16,352.87	73,881.13	14,861.30	—
SOMERVILLE, . . . . .	467,432.03	44,531.57	43,492.73	14,260.73	13,048.03	63,897.31	—	—
BROCKTON, . . . . .	408,003.25	26,405.29	8,350.51	4,628.04	5,013.73	61,341.33	7,703.76	—
HOLYOKE, . . . . .	346,924.94	15,000.00	24,439.94	5,029.66	5,538.67	439,563.84	—	—
HAYVERHILL, . . . . .	250,240.79	22,069.71	12,454.05	2,942.29	2,635.60	51,012.78	359.23	167.50
MALDEN, . . . . .	269,829.43	22,261.30	28,957.73	4,798.74	1,645.61	34,766.42	14,733.70	50.00
CHELSEA, . . . . .	216,111.34	9,634.78	13,803.28	7,108.61	11,951.44	25,941.88	—	—
NEWTON, . . . . .	33,022.69	54,418.33	4,016.61	4,016.61	1,735.14	51,340.97	586.05	—
QUINCY, . . . . .	242,361.51	17,333.38	18,279.14	2,056.90	1,735.14	38,683.65	8,108.18	—
FITCHBURG, . . . . .	196,095.96	9,484.11	11,554.12	2,643.90	4,488.35	45,720.49	12,624.17	477.17
PITTSFIELD, . . . . .	263,437.25	10,000.00	7,961.01	4,362.00	14,657.79	24,499.82	—	—
EVERETT, . . . . .	241,475.18	9,624.47	16,952.32	3,484.12	4,809.48	25,650.28	8,554.86	—
SALEM, . . . . .	197,849.50	17,928.49	11,540.30	3,484.12	13,279.19	49,070.91	7,547.07	—
TAUNTON, . . . . .	178,690.35	10,559.21	2,680.42	—	5,123.13	136,648.15	6,799.96	—
MEDFORD, . . . . .	184,098.86	11,589.96	18,098.34	1,356.86	3,961.40	15,376.78	12,199.09	—
WALTHAM, . . . . .	146,965.89	14,241.85	18,098.89	3,471.50	1,750.94	30,006.85	11,096.89	8.75
CHICOPEE, . . . . .	146,945.58	7,034.97	2,673.19	—	2,088.74	85,514.54	4,077.26	—
REVERE, . . . . .	5,482.72	5,482.72	9,025.59	295.65	3,794.99	31,750.78	—	—
GLoucester, . . . . .	141,267.00	15.00	1,715.85	189.65	3,129.33	30,590.20	736.77	—
BEVERLY, . . . . .	188,806.32	11,591.85	4,186.05	2,959.60	2,626.58	26,799.43	7,535.73	—
NORTH ADAMS, . . . . .	112,913.30	7,650.30	508.57	—	3,918.45	14,300.75	5,337.05	—
NORTHAMPTON, . . . . .	131,691.77	30,721.10	1,403.30	—	2,008.75	17,325.88	1,769.89	—
ATTLEBORO, . . . . .	105,305.48	7,714.34	4,898.67	—	3,843.52	18,716.93	7,125.14	—
MELROSE, . . . . .	108,125.85	6,443.02	10,527.85	200.00	2,620.33	27,737.23	3,378.14	—
WOBURN, . . . . .	80,477.87	8,329.82	5,295.86	3,632.31	1,757.08	20,610.69	309.70	7.50
NEWBURYPORT, . . . . .	60,097.99	6,661.94	1,814.38	—	4,382.47	14,315.13	—	—
MARLBOROUGH, . . . . .	73,408.42	5,680.71	1,067.23	1,114.68	1,374.88	—	710.86	—
35 Cities, . . . . .	\$16,593,117.76	\$1,119,393.00	\$1,997,631.13	\$819,473.82	\$403,075.03	\$3,847,947.76	\$386,504.14	\$7,609.02

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C General Loans	D Trust Funds Used	E Public Service Enterprise Loans	F Cemetery Loans	G. METROPOLITAN ASSESSMENTS			H State Assessments for Grade Crossings	I All Other
							Sewer	Park	Water		
BOSTON, . . . . .	\$6,034,838.64	\$61,371.96	\$3,566,027.74	—	\$950,895.64	\$4,730.00	\$166,592.51	\$265,080.46	\$1,113,865.26	\$6,275.07	—
WORCESTER, . . . . .	551,298.39	33,544.39	319,342.02	—	198,362.22	—	—	—	—	50.12	—
FALL RIVER, . . . . .	315,695.60	11,453.05	255,070.75	—	49,045.01	—	—	—	—	96.80	—
NEW BEDFORD, . . . . .	441,137.61	35,934.13	326,105.16	\$1,604.10	76,960.00	394.22	—	—	—	80.00	—
CAMBRIDGE, . . . . .	577,475.87	16,058.66	349,945.74	1,450.00	103,197.75	230.00	50,331.91	56,211.78	—	—	—
LOWELL, . . . . .	193,974.62	31,575.59	109,390.83	1,560.00	50,369.00	—	—	—	—	1,070.20	—
SPRINGFIELD, . . . . .	368,698.98	33,402.23	252,216.75	—	83,030.00	—	—	—	—	—	—
LYNN, . . . . .	270,566.63	19,360.10	139,878.00	—	90,860.00	—	—	—	—	2,514.02	—
LAWRENCE, . . . . .	32,175.16	90,525.47	—	—	28,480.00	—	—	—	—	—	—
SOMERVILLE, . . . . .	26,948.87	62,802.28	—	—	1,040.00	—	28,805.87	17,356.78	74,111.12	2,959.73	—
BROCKTON, . . . . .	166,141.28	24,349.68	72,744.43	—	68,553.63	—	—	—	—	493.54	—
HOLYOKE, . . . . .	175,035.71	24,931.71	83,687.39	—	25,440.00	—	—	—	—	—	—
MALDEN, . . . . .	102,165.74	9,992.79	66,617.50	—	7,235.00	—	—	—	—	113.70	—
QUINCY, . . . . .	148,936.48	12,271.81	67,461.67	—	13,300.00	—	18,922.28	12,005.39	30,574.04	376.29	—
NEWTON, . . . . .	165,109.16	18,229.94	81,942.52	—	45,497.50	—	11,021.90	6,829.99	33,277.18	7.63	—
ROSLINDALE, . . . . .	274,757.34	17,036.30	150,642.40	—	26,471.75	—	39,033.80	17,498.72	4,097.48	351.14	—
QUINCY, . . . . .	158,014.67	15,309.68	55,904.10	—	19,922.00	110.00	16,180.77	10,541.90	—	—	—
RICHMOND, . . . . .	93,397.48	14,352.52	59,122.96	—	62,252.50	—	—	—	—	—	—
SPRINGFIELD, . . . . .	122,642.72	7,942.72	52,447.50	—	8,000.00	—	—	—	—	—	—
EVERETT, . . . . .	138,130.44	15,012.40	61,612.87	—	13,577.95	—	13,633.54	7,877.15	31,962.01	32.47	—
SALEM, . . . . .	69,722.03	8,019.49	48,124.59	—	51,363.89	—	—	—	—	—	—
TAUNTON, . . . . .	113,845.98	9,492.37	52,989.72	—	6,440.00	—	—	—	—	—	—
MEDFORD, . . . . .	63,789.90	6,385.36	28,666.04	—	7,477.50	—	11,666.35	9,625.45	18,612.26	—	—
WALTHAM, . . . . .	34,419.10	7,586.25	15,107.97	—	11,662.50	140.00	14,453.61	6,657.39	—	—	—
CHICOPPE, . . . . .	75,530.49	21,354.21	11,289.34	—	35,841.67	—	—	6,268.41	19,277.84	—	—
REVERE, . . . . .	71,702.53	14,538.50	21,272.36	—	9,095.56	—	—	—	—	—	—
GLoucester, . . . . .	63,672.54	9,346.98	44,630.00	—	13,848.92	—	—	—	—	—	—
BEVERLY, . . . . .	38,904.42	2,713.38	22,342.12	—	3,360.00	—	—	—	—	—	—
NORTH ADAMS, . . . . .	27,000.05	6,731.63	17,400.71	—	23,535.00	—	—	—	—	—	—
NORTHAMPTON, . . . . .	59,555.20	6,471.53	28,880.67	—	6,270.00	80.00	—	—	—	668.00	—
ATTLEBORO, . . . . .	80,090.81	7,763.74	40,509.83	—	5,011.61	—	7,755.34	4,696.21	12,925.69	—	—
MELROSE, . . . . .	34,370.90	7,307.42	14,133.20	—	12,440.00	—	5,066.53	2,852.14	—	—	—
WOBURN, . . . . .	28,575.45	4,078.06	15,575.62	—	13,294.30	—	—	—	—	—	—
NEWBURYPORT, . . . . .	28,226.40	4,498.50	10,299.00	—	—	134.60	—	—	—	—	—
35 Cities, . . . . .	\$11,600,419.45	\$592,157.78	\$6,477,183.17	\$4,614.10	\$2,195,904.50	\$5,868.82	\$397,822.77	\$541,546.28	\$1,372,199.35	\$15,088.71	\$3,028.97



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DIVISION D.

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INDEBTEDNESS.

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TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1915.*

CITIES.	Totals	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
BOSTON.	\$123,671,031.00	\$38,879,381.00	—	\$34,643,650.00	\$143,000.00	—	—	—
WORCESTER.	14,414,151.14	6,567,925.00	—	5,403,000.00	—	—	—	\$193,229.14
FALL RIVER.	8,261,250.00	6,711,250.00	—	1,550,000.00	—	—	—	—
NALB. RIVER.	10,551,579.50	8,121,045.16	\$26,734.93	1,926,000.00	9,000.00	\$100,000.00	1 \$250,000.00	—
CAMBRIDGE.	12,523,850.00	9,541,250.00	25,000.00	2,501,600.00	8,000.00	250,000.00	—	221,799.41
LOWELL.	4,871,154.90	4,759,604.90	26,200.00	1,463,450.00	—	800,000.00	—	—
SPRINGFIELD.	9,143,168.03	6,759,600.00	—	2,191,000.00	—	—	—	192,568.03
LYNN.	6,143,800.00	3,527,300.00	—	2,316,500.00	—	300,000.00	—	—
LAWRENCE.	4,477,000.00	3,065,000.00	—	712,000.00	—	400,000.00	—	—
SOMERVILLE.	2,150,500.00	1,629,500.00	—	27,000.00	—	500,000.00	—	—
BROCKTON.	4,133,430.00	1,867,650.00	—	1,812,300.00	3,500.00	450,000.00	—	—
HOLYOKE.	3,934,500.00	2,006,500.00	—	1,303,000.00	—	425,000.00	—	—
HAYVERHILL.	2,467,500.00	1,716,500.00	—	631,000.00	—	120,000.00	—	—
MALDEN.	2,393,100.00	1,798,100.00	—	195,000.00	—	400,000.00	—	—
CHELSEA.	2,967,760.00	2,227,760.00	—	330,000.00	—	410,000.00	—	—
NEWTON.	5,055,456.04	3,613,800.00	—	1,151,000.00	2,500.00	250,000.00	—	70,656.04
QUINCY.	2,374,950.00	1,311,450.00	—	638,000.00	—	425,000.00	—	—
PITTSBURG.	2,697,619.50	1,631,919.50	—	512,500.00	—	275,000.00	273,200.00	—
PITTSFIELD.	2,997,577.50	1,315,077.50	—	1,532,500.00	—	150,000.00	—	—
EVERETT.	2,103,105.00	1,499,105.00	—	203,000.00	—	399,000.00	—	—
SALEM.	2,437,300.00	1,635,105.00	—	636,500.00	—	175,000.00	—	—
TAUNTON.	2,831,470.30	1,338,233.33	—	1,325,500.00	—	330,000.00	—	—
MEDFORD.	2,223,280.30	1,765,289.30	—	155,000.00	—	300,000.00	—	—
WALTHAM.	1,041,850.00	752,550.00	—	186,500.00	2,800.00	100,000.00	—	—
CHICOPEE.	854,040.00	518,540.00	—	290,500.00	—	45,000.00	—	—
REVERE.	1,129,169.00	576,169.00	—	253,000.00	—	300,000.00	—	—
GLoucester.	1,738,725.00	501,625.00	—	954,000.00	—	283,100.00	—	—
BEVERLY.	1,443,500.00	1,067,500.00	—	276,000.00	—	100,000.00	—	—
NORTH ADAMS.	1,107,185.00	759,235.00	1,016.00	347,950.00	—	—	2 5,304.56	241.46
NORTHAMPTON.	513,562.02	319,000.00	—	88,000.00	—	100,000.00	—	—
ATTLEBORO.	1,417,500.00	693,000.00	—	599,500.00	1,000.00	125,000.00	—	—
MELROSE.	1,392,450.00	1,011,750.00	—	161,000.00	—	218,700.00	—	—
WOBURN.	576,570.00	338,820.00	—	137,750.00	—	100,000.00	—	—
NEWBURYPORT.	796,250.00	392,250.00	—	329,000.00	—	75,000.00	—	—
MARLBOROUGH.	689,916.07	292,151.07	—	334,900.00	2,865.00	60,000.00	—	—
35 Cities.	\$247,560,282.30	\$170,333,589.76	\$78,950.93	\$67,209,600.00	\$172,665.00	\$8,220,800.00	\$833,504.56	\$711,181.05

<sup>1</sup> Temporary loan on account of Lake Quinsigamond Bridge.

<sup>2</sup> In anticipation of receipts by Smith's Agricultural School and Northampton School of Industries.

TABLE XII. — *Relation of Indebtedness to Valuation — 1915.*

NOTE. The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1915, together with the supplemental assessment of December, 1915, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans (see foot-notes on Table XI), and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt in Table XII.

CITIES.	Popu- lation of 1915	Percent- age of Net Debt of Valua- tion	Valuation of 1915	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 NEW BEDFORD, .	109,568	7.2	\$111,465,763	\$10,082,780.09	\$2,014,797.52	\$8,067,982.57
2 PITTSFIELD, . .	39,607	7.0	40,872,870	2,847,577.50	—	2,847,577.50
3 NORTH ADAMS, .	22,035	6.7	16,615,361	1,107,185.00	—	1,107,185.00
4 CHELSEA, . . .	43,426	6.2	30,084,560	2,557,760.00	700,050.00	1,857,710.00
5 BROCKTON, . . .	62,288	5.7	54,450,391	3,683,450.00	597,458.87	3,085,991.13
6 GLOUCESTER, . .	24,478	5.5	26,263,201	1,455,625.00	—	1,455,625.00
7 BOSTON, . . . .	745,439	5.3	1,573,164,500	123,671,031.00	39,926,409.51	83,744,621.49
8 TAUNTON, . . . .	36,161	5.3	26,832,231	2,663,783.33	1,241,623.03	1,422,160.30
9 CAMBRIDGE, . . .	108,822	5.3	130,997,710	12,075,850.00	5,146,955.96	6,928,894.04
10 SALEM, . . . . .	37,200	5.2	43,364,600	2,262,300.00	—	2,262,300.00
11 FITCHBURG, . . .	39,656	5.2	40,547,574	2,422,619.50	324,783.51	2,097,835.99
12 HOLYOKE, . . . .	60,816	4.9	65,551,223	3,509,500.00	287,392.97	3,222,107.03
13 FALL RIVER, . . .	124,791	4.9	107,153,345	8,161,250.00	2,911,527.80	5,249,722.20
14 ATTLEBORO, . . .	18,480	4.9	22,374,610	1,292,500.00	197,249.17	1,095,250.83
15 LYNN, . . . . .	95,803	4.7	92,333,285	5,843,800.00	1,523,946.61	4,319,853.39
16 QUINCY, . . . . .	40,674	4.5	43,803,965	1,949,950.00	—	1,949,950.00
17 LAWRENCE, . . . .	90,259	4.4	82,785,245	4,077,000.00	409,523.81	3,667,476.19
18 WORCESTER, . . .	162,697	4.3	180,074,186	13,970,925.00	6,266,334.53	7,704,590.47
19 NEWBURYPORT, . .	15,311	4.1	12,656,186	721,250.00	196,646.77	524,603.23
20 SPRINGFIELD, . . .	102,971	4.0	190,402,170	8,950,600.00	1,264,203.63	7,686,396.37
21 CHICOPEE, . . . .	30,138	4.0	20,385,240	809,040.00	2,037.91	807,002.09
22 EVERETT, . . . . .	37,718	3.9	32,805,950	1,704,105.00	434,614.71	1,269,490.29
23 HAVERHILL, . . . .	49,450	3.7	44,680,117	2,347,500.00	690,845.38	1,656,654.62
24 REVERE, . . . . .	25,178	3.5	23,444,600	829,169.00	—	829,169.00
25 WOBURN, . . . . .	16,410	3.5	13,520,865	476,570.00	—	476,570.00
26 MARLBOROUGH, . .	15,250	3.5	11,307,191	629,916.07	236,171.47	393,744.60
27 MALDEN, . . . . .	48,907	3.2	42,925,091	1,993,100.00	620,864.90	1,372,235.10
28 MELROSE, . . . . .	16,880	3.2	19,002,880	1,173,750.00	570,662.63	603,087.37
29 LOWELL, . . . . .	107,978	2.9	92,954,197	4,071,154.90	1,336,095.66	2,735,059.24
30 NEWTON, . . . . .	43,113	2.9	86,451,659	4,764,800.00	2,228,750.71	2,536,049.29
31 MEDFORD, . . . . .	30,509	2.8	31,449,950	1,923,289.30	1,027,314.80	895,974.50
32 BEVERLY, . . . . .	22,959	2.7	44,680,057	1,343,500.00	148,494.07	1,195,005.93
33 NORTHAMPTON, . .	21,654	2.2	18,920,031	408,016.00	—	408,016.00
34 SOMERVILLE, . . . .	86,854	2.1	77,444,399	1,650,500.00	—	1,650,500.00
35 WALTHAM, . . . . .	30,154	1.6	31,981,000	941,850.00	441,501.92	500,348.08
35 Cities, . . . . .	2,563,634	4.8	\$3,483,746,203	\$238,372,996.69	\$70,746,257.85	\$167,626,738.84

TABLE XIII. — *Debt Transactions for 1915 Classified by Character of Obligation.*

NOTE. The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments. These payments are shown in Table XIV, on page 74. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 25, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes.

CITIES.	INCURRED						CANCELLED						
	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
BOSTON, . . .	\$2,888,200.00	\$4,317,000.00	—	\$8,250,000.00	—	—	\$4,485,850.00	\$92,500.00	—	\$8,250,000.00	—	—	—
WORCESTER, . . .	671,500.00	405,000.00	—	2,475,000.00	—	\$193,229.14	302,000.00	161,000.00	—	3,625,000.00	—	—	\$266,701.37
FALL RIVER, . . .	550,000.00	200,000.00	—	1,080,000.00	—	—	359,000.00	—	—	1,130,000.00	—	—	—
NEW BEDFORD, . . .	737,379.84	—	—	2,325,000.00	—	221,799.41	607,605.68	24,000.00	\$1,711.05	2,075,000.00	\$140,000.00	—	228,157.34
CAMBRIDGE, . . .	389,500.00	—	—	1,650,000.00	—	—	182,200.00	420,500.00	—	1,450,000.00	—	—	—
LOWELL, . . .	343,000.00	150,000.00	—	1,400,000.00	120,000.00	—	323,482.30	26,700.00	—	1,400,000.00	120,000.00	—	—
SPRINGFIELD, . . .	620,000.00	—	—	1,800,000.00	—	192,568.03	283,200.00	84,000.00	—	2,000,000.00	—	—	—
LYNN, . . .	331,000.00	98,000.00	—	1,200,000.00	—	—	259,900.00	33,500.00	—	1,210,000.00	—	—	—
LAWRENCE, . . .	1,182,000.00	—	—	1,400,000.00	400,000.00	—	289,800.00	—	—	1,400,000.00	200,000.00	—	—
SOMERVILLE, . . .	240,000.00	—	—	1,156,000.00	—	—	200,500.00	5,000.00	—	1,121,000.00	—	—	—
BROCKTON, . . .	235,950.00	40,000.00	\$3,500.00	1,250,000.00	—	—	196,350.00	37,600.00	—	1,200,000.00	—	—	—
HOLYOKE, . . .	208,500.00	100,000.00	—	1,075,000.00	—	—	334,000.00	52,500.00	—	875,000.00	—	—	—
HAVERHILL, . . .	152,500.00	—	—	460,000.00	—	—	118,000.00	5,000.00	—	470,000.00	—	—	—
MALDEN, . . .	235,000.00	—	—	950,000.00	—	—	81,400.00	10,000.00	—	950,000.00	—	—	—
CHELSEA, . . .	151,000.00	—	—	639,564.00	—	—	30,540.00	—	—	624,010.00	—	—	—
NEWTON, . . .	46,500.00	—	—	850,000.00	—	70,686.04	463,000.00	4,000.00	—	900,000.00	—	—	—
QUINCY, . . .	97,650.00	15,000.00	—	825,000.00	—	—	207,235.64	65,500.00	500.00	800,000.00	—	—	—
PITTSBURG, . . .	338,000.00	30,000.00	—	525,000.00	475,200.00	—	144,939.50	7,000.00	—	500,000.00	368,000.00	—	—
PITTSFIELD, . . .	239,077.50	16,500.00	—	700,000.00	—	—	198,900.00	60,000.00	—	650,000.00	—	—	—
EVERETT, . . .	109,900.00	5,000.00	—	499,000.00	—	—	125,280.00	29,000.00	—	408,000.00	—	—	—
SALEM, . . .	665,000.00	380,000.00	—	650,000.00	—	—	117,650.00	29,000.00	—	525,000.00	175,000.00	—	—
TAUNTON, . . .	66,000.00	30,000.00	—	435,000.00	—	32,686.97	71,875.00	5,000.00	—	447,000.00	—	\$25.00	34,006.92
MEDFORD, . . .	71,600.00	—	—	550,000.00	—	—	142,743.24	4,000.00	—	550,000.00	—	—	—
WALTHAM, . . .	40,250.00	13,500.00	—	450,000.00	—	—	48,380.00	23,000.00	700.00	425,000.00	—	—	—
CHICOPEE, . . .	224,200.00	20,000.00	—	420,000.00	—	—	75,250.00	24,500.00	—	475,000.00	—	—	—
REVERE, . . .	103,700.00	—	—	360,000.00	—	—	76,890.00	14,000.00	—	380,000.00	—	—	—
GLoucester, . . .	35,000.00	30,000.00	—	433,100.00	—	—	86,875.00	54,000.00	—	443,100.00	—	—	—
BEVERLY, . . .	68,000.00	—	—	500,000.00	—	—	124,000.00	8,000.00	—	530,000.00	—	—	—
NORTH ADAMS, . . .	203,500.00	61,000.00	—	190,000.00	—	—	55,905.01	21,350.00	—	190,000.00	—	—	—
ATTLEBORO, . . .	10,000.00	—	—	300,000.00	\$ 16,866.23	241.46	105,500.00	8,000.00	—	290,000.00	\$ 14,164.42	1,492.29	—
MELROSE, . . .	—	—	—	473,500.00	—	—	52,800.00	23,000.00	—	448,500.00	—	—	—
WOBURN, . . .	54,450.00	5,000.00	—	393,900.00	—	—	43,472.00	8,500.00	1,000.00	399,600.00	—	—	—
NEWBURYPORT, . . .	44,850.00	22,750.00	—	349,388.00	—	—	58,820.00	12,000.00	—	348,789.30	—	—	—
MARLBOROUGH, . . .	86,895.05	5,900.00	—	255,000.00	—	—	26,655.08	23,000.00	—	210,000.00	—	—	—
				170,000.00	—	—	74,400.00	4,850.00	500.00	210,000.00	—	—	—
35 Cities, . . .	\$11,445,142.39	\$5,944,650.00	\$3,500.00	\$36,419,452.00	\$1,265,066.23	\$711,181.05	\$10,358,348.45	\$1,351,000.00	\$4,411.05	\$36,909,999.30	\$1,026,270.05	\$25.00	\$827,027.56

<sup>1</sup> Temporary loan on account of Lake Quinsigamond Bridge.

<sup>2</sup> In anticipation of receipts by Smith's Agricultural School and Northampton School of Industries.

<sup>3</sup> In anticipation of water revenue.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1915.*

CITIES.	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON, . . . . .	\$425,505.62	\$84,181.60	\$341,325.02	\$45,470.49	\$65,988.75	\$229,865.78
WORCESTER, . . . . .	9,023.70	9,023.70	—	—	—	—
FALL RIVER, . . . . .	1,805.00	1,805.00	—	—	—	—
N. E. BEDFORD, . . . . .	1,000.00	1,000.00	—	—	—	—
CAMBRIDGE, . . . . .	38,402.60	38,402.60	38,402.60	25,239.17	13,163.43	—
LOWELL, . . . . .	6,804.53	6,804.53	—	—	—	—
SPRINGFIELD, . . . . .	15,045.12	11,785.00	3,260.12	—	3,260.12	—
LYNN, . . . . .	47,326.60	12,705.20	34,621.40	14,474.92	4,852.33	15,294.15
SARASVILLE, . . . . .	8,056.37	8,056.37	—	—	—	—
BROOKLYN, . . . . .	1,483.28	1,483.28	—	—	—	—
HAVERHILL, . . . . .	22,738.86	2,636.83	20,102.03	10,514.79	3,277.74	6,309.50
MAIDEN, . . . . .	14,138.08	190.74	13,947.34	5,827.86	1,252.15	6,867.33
CHELSEA, . . . . .	21,232.07	8,778.55	12,453.52	8,480.96	3,127.67	845.59
QUINCY, . . . . .	12,343.21	—	12,343.21	3,462.13	1,068.49	6,912.59
FITCHBURG, . . . . .	—	—	—	—	—	—
PITTSFIELD, . . . . .	—	—	—	—	—	—
EVERETT, . . . . .	16,805.92	894.68	15,911.24	7,862.72	1,452.59	6,595.93
SALEM, . . . . .	—	—	—	—	—	—
TAUNTON, . . . . .	—	—	—	—	—	—
MEDFORD, . . . . .	12,945.96	—	12,945.96	5,850.13	3,254.86	3,840.97
WALTHAM, . . . . .	4,295.28	—	4,295.28	3,092.57	1,202.71	—
CHICPEE, . . . . .	—	—	—	—	—	—
REVERE, . . . . .	9,705.09	—	9,705.09	4,544.65	1,181.81	3,978.33
GLoucester, . . . . .	—	—	—	—	—	—
BEVERLY, . . . . .	—	—	—	—	—	—
NORTH ADAMS, . . . . .	—	—	—	—	—	—
NORTHAMPTON, . . . . .	—	—	—	—	—	—
ATTLEBORO, . . . . .	8,350.00	8,350.00	—	—	—	—
MELROSE, . . . . .	7,417.97	—	7,417.97	3,888.05	861.58	2,667.44
WOBURN, . . . . .	3,050.26	—	3,050.26	2,540.63	518.63	—
NEWBURYPORT, . . . . .	—	—	—	—	—	—
MARLBOROUGH, . . . . .	—	—	—	—	—	—
35 Cities, . . . . .	\$688,477.52	\$153,687.48	\$529,790.04	\$141,249.57	\$105,362.86	\$283,177.61

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1915.*

CITIES.	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
BOSTON, . . . . .	\$3,048,941.11	1 \$997,194.84	2 \$1,026,239.65	\$425,506.62	32.7	53.3	14.0
WORCESTER, . . . . .	676,495.70	158,700.00	507,870.00	9,925.70	23.4	75.1	1.5
FALL RIVER, . . . . .	397,289.68	129,000.00	268,289.68	1,895.00	32.5	67.0	0.5
NEW BEDFORD, . . . . .	614,820.73	523,315.73	90,504.00	1,000.00	85.1	14.7	0.2
CAMBRIDGE, . . . . .	509,234.87	82,700.00	388,132.27	38,402.60	16.2	76.2	7.6
LOWELL, . . . . .	387,486.83	350,182.30	30,500.00	6,804.53	*90.4	7.9	1.7
SPRINGFIELD, . . . . .	415,214.25	332,200.00	83,014.25	—	80.0	20.0	—
LYNN, . . . . .	394,926.12	213,800.00	166,081.00	15,045.12	54.1	42.1	3.8
LAWRENCE, . . . . .	330,929.00	289,800.00	41,129.00	—	87.6	12.4	—
SOMERVILLE, . . . . .	252,826.60	205,500.00	—	47,326.60	81.3	—	18.7
BROCKTON, . . . . .	226,484.17	208,950.00	—	8,056.37	92.3	4.2	3.5
HOLYOKE, . . . . .	300,693.17	236,500.00	64,193.17	—	78.7	21.3	—
HAVERTHILL, . . . . .	184,228.28	123,000.00	59,745.00	1,483.28	66.8	32.4	0.8
MALDEN, . . . . .	116,221.86	81,400.00	12,083.00	22,738.86	70.0	10.4	19.6
CHELSEA, . . . . .	91,721.08	30,510.00	47,043.00	14,138.08	33.3	51.3	15.4
NEWTON, . . . . .	160,632.07	70,000.00	69,400.00	21,232.07	43.6	43.2	13.2
QUINCY, . . . . .	255,578.85	273,235.64	—	12,343.21	95.7	—	4.3
FITCHBURG, . . . . .	172,439.50	151,933.50	20,500.00	—	88.1	11.9	—
PITTSFIELD, . . . . .	258,900.00	258,900.00	—	16,805.92	100.0	—	11.2
EVERETT, . . . . .	150,292.26	123,930.00	9,556.34	—	82.5	6.3	—
SALEM, . . . . .	146,650.00	146,650.00	—	—	100.0	—	—
TAUNTON, . . . . .	95,400.00	25,400.00	70,000.00	—	26.6	73.4	—
MEDFORD, . . . . .	84,641.96	47,450.00	24,246.00	12,945.96	56.1	28.6	15.3
WALTHAM, . . . . .	79,160.13	55,080.00	19,784.85	4,295.28	69.6	25.0	5.4
CHICOPEE, . . . . .	91,650.00	90,750.00	900.00	—	99.0	1.0	—
REVERE, . . . . .	100,595.09	90,800.00	—	9,705.09	90.4	—	9.6
GLoucester, . . . . .	140,875.00	140,875.00	—	—	100.0	—	—
BEVERLY, . . . . .	67,255.01	67,255.01	—	—	97.8	2.2	—
NORTH ADAMS, . . . . .	63,500.00	63,500.00	—	—	100.0	—	—
NORTHAMPTON, . . . . .	84,650.00	12,500.00	—	8,350.00	100.0	—	9.8
ATTLEBORO, . . . . .	42,657.33	32,972.00	2,267.36	7,417.97	75.4	14.8	11.8
MELROSE, . . . . .	73,879.26	70,820.00	—	3,059.26	84.6	3.6	4.1
WOBURN, . . . . .	54,565.69	48,655.08	5,910.61	—	95.9	10.8	—
NEWBURYPORT, . . . . .	36,050.00	29,750.00	6,300.00	—	89.2	17.5	—
MARLBOROUGH, . . . . .					82.5		
35 Cities,	\$10,291,885.60	\$5,966,636.10	2 \$3,636,771.98	\$688,477.52	58.0	35.3	6.7

1 Serial payments of \$41,805.16 were made from sinking funds.

2 These amounts differ from those shown in Table I on account of payments from other sources. See Table I.



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DIVISION E.

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CASH BALANCES.

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TABLE XVI. — *Cash Balances.*

CITIES.	CASH AT BEGINNING OF 1915					CASH AT END OF 1915						
	Total	General	Sinking Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON.	\$9,738,432.09	\$5,689,073.69	\$3,713,886.21	\$788.63	\$165,801.22	\$188,872.34	\$11,669,099.29	\$6,048,163.58	\$55,160,953.32	\$4,463.13	\$278,733.67	\$176,785.59
WORCESTER.	1,228,142.22	966,508.93	248,798.33	1,870.00	10,965.06	—	685,190.48	310,028.48	318,409.53	1,013.20	5,558.24	181.03
FALL RIVER.	496,054.32	274,593.43	216,266.77	—	2,446.08	2,747.97	52,853.92	209,048.24	351,027.80	—	1,891.11	886.77
NEW BEDFORD.	193,943.69	144,848.49	26,333.86	5,074.98	11,121.32	7,134.84	391,330.14	341,568.37	21,927.00	5,250.96	6,728.43	15,855.38
CAMBRIDGE.	496,188.53	63,257.67	424,515.82	4,499.19	2,987.42	4,928.43	332,678.05	9,715.07	312,655.96	2,084.45	3,183.69	5,038.88
LOWELL.	193,357.36	173,472.77	19,013.15	—	—	871.09	333,896.30	16,231.76	—	—	75.57	871.09
SPRINGFIELD.	583,296.57	481,028.87	102,049.79	1,899.81	217.91	3,779.24	393,847.64	273,697.89	110,103.63	1,154.31	10,046.12	—
LYNN.	365,630.33	299,976.29	3,567,480.81	—	3,234.18	3,779.24	229,274.42	179,883.41	42,736.46	—	5,121.00	379.24
LAWRENCE.	114,197.39	65,017.61	47,233.62	—	1,203.78	1,895.25	142,969.09	127,074.48	13,923.81	—	91.11	187.69
SOMERVILLE.	109,020.40	107,689.51	—	—	1,735.19	206.69	242,431.12	240,554.03	—	—	1,749.98	127.11
BROCKTON.	35,020.71	28,475.61	4,785.22	—	—	—	142,624.48	132,617.97	8,132.85	—	—	—
HOLYOKE.	280,377.48	204,306.46	76,070.66	—	929.19	—	370,323.50	302,345.53	67,977.97	—	—	—
HAYVERHILL.	105,675.64	102,930.46	1,795.99	—	—	—	164,289.73	122,560.04	40,771.17	—	—	—
MALDEN.	65,051.57	49,124.48	12,157.13	—	2,555.89	—	191,085.11	155,242.51	24,965.61	708.61	958.52	—
CHELSEA.	92,074.22	90,074.22	—	1,214.07	—	2,000.00	136,498.39	134,495.64	—	—	10,168.38	2,000.00
NEWTON.	176,385.29	172,069.96	7,3418.61	—	876.72	—	138,221.42	133,708.13	—	—	1,675.71	2.22
QUINCY.	115,567.97	112,277.51	—	339.36	1,637.51	—	100,277.19	91,526.34	—	13.48	6,543.03	2,194.34
FITCHBURG.	30,777.53	14,972.58	3,508.77	3,631.68	8,141.32	—	155,569.17	134,522.38	—	6,798.75	7,269.05	520.98
PITTSBURG.	162,453.81	161,999.79	—	—	—	—	124,626.23	94,388.87	28,114.71	1,777.34	—	154.11
EVERETT.	205,433.90	170,257.41	32,957.09	1,874.00	5,907.23	—	120,636.23	94,388.87	28,114.71	1,777.34	3,788.81	345.31
SALEM.	146,192.93	139,129.47	—	926.51	—	—	220,712.00	214,375.91	—	1,334.01	—	1,213.27
TAUNTON.	143,878.55	133,756.77	9,7133.20	2,562.98	—	—	177,254.32	159,928.25	10 48,106.72	2,722.48	724.82	4,968.87
MEDFORD.	82,858.38	60,433.95	16,464.94	2,206.16	764.17	2,989.16	78,472.79	41,982.96	28,435.50	2,741.20	645.14	815.41
WALTHAM.	88,124.96	64,297.07	22,409.93	309.50	266.95	841.58	64,956.00	29,375.88	32,501.92	1,618.25	784.72	6,199.07
WALTHOPE.	28,786.68	15,063.92	9,949.35	—	568.62	3,204.79	13,565.09	4,543.39	2,037.91	—	—	—
REVERE.	30,301.20	30,301.20	—	—	—	—	25,793.87	25,793.87	—	—	697.60	—
GLoucester.	115,630.04	115,630.04	—	—	—	—	107,325.87	106,698.18	—	—	16.25	—
BEVERLY.	60,570.23	59,542.17	1,000.31	—	27.75	—	73,541.69	72,031.37	1,494.07	16.25	—	—
NORTH ADAMS.	106,050.11	105,752.97	1,317.14	—	—	—	202,904.55	202,725.41	11 179.14	—	—	—
NORTHAMPTON.	140,146.55	140,146.55	—	—	—	—	94,900.56	94,900.56	—	—	—	—
ATTLEBORO.	167,389.74	157,861.76	1,447.66	593.50	2,080.32	644.63	39,441.47	19,446.26	12 15,170.42	3,297.50	4,818.85	3,132.24
MELROSE.	20,526.07	14,395.35	3,513.78	—	1,378.81	—	22,275.23	11,852.93	2,562.63	—	1,473.83	20.41
WOBURN.	5,811.32	3,568.98	—	—	2,221.93	20.41	33,650.58	31,536.27	—	—	2,373.49	61.83
NEWBURYPORT.	53,742.81	51,169.00	2,603.46	—	1,755.25	215.10	66,980.54	63,388.78	1,155.46	—	1,321.93	17.86
MARLBOROUGH.	43,637.97	32,903.59	9,415.39	—	1,318.99	—	84,581.61	71,495.26	11,746.56	—	—	—
35 Cities.	\$16,016,885.79	\$10,475,318.82	\$5,063,806.99	\$23,790.37	\$230,194.47	\$223,775.14	\$17,939,430.40	\$10,649,788.00	\$6,570,611.28	\$34,977.67	\$560,074.78	\$223,978.67

- <sup>1</sup> Includes \$1,675.09 investment fund cash.  
<sup>2</sup> Includes \$11,423.81 investment fund cash.  
<sup>3</sup> Includes \$938.11 investment fund cash.  
<sup>4</sup> Includes \$789.85 investment fund cash.
- <sup>5</sup> Includes \$480.20 investment fund cash.  
<sup>6</sup> Includes \$477.79 investment fund cash.  
<sup>7</sup> Includes \$882.26 investment fund cash.  
<sup>8</sup> Includes \$594.65 investment fund cash.
- <sup>9</sup> Includes \$23.17 investment fund cash.  
<sup>10</sup> Includes \$176.66 investment fund cash.  
<sup>11</sup> Investment fund cash.  
<sup>12</sup> Includes \$10,977.25 investment fund cash.



PART II.

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TOWNS OVER 5,000 POPULATION.



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DIVISION A.

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SUMMARY OF FINANCIAL TRANSACTIONS  
FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 1915.

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TABLE I. — *Summary of Financial Transactions. Towns*  
**TOWN OF BROOKLINE.**

RECEIPTS.		POPULATION 33,490
<b>REVENUE.</b>		<b>\$1,771,810.73</b>
<b>General,</b>		<b>1,578,352.03</b>
<i>Taxes,</i>		<i>1,574,454.16</i>
Property and poll,		1,386,743.35
Corporation, bank, etc.,		187,710.81
<i>Licenses and permits,</i>		<i>1,316.60</i>
<i>Fines and forfeits,</i>		<i>401.37</i>
<i>Grants and gifts,</i>		<i>2,096.00</i>
For expenses,		96.00
For outlays,		2,000.00
<i>All other,</i>		<i>85.00</i>
<b>Commercial,</b>		<b>193,458.70</b>
<i>Special assessments,</i>		<i>13,753.67</i>
To meet expenses,		—
To meet outlays,		13,753.67
<i>Privileges,</i>		<i>6,945.78</i>
<i>Departmental,</i>		<i>40,338.90</i>
General government,		812.61
Protection of persons and property,		14,542.08
Health and sanitation,		2,618.07
Highways,		229.53
Charities,		3,756.25
Soldiers' benefits,		1,218.00
Schools,		8,294.43
Libraries,		1,491.13
Recreation,		7,372.80
Unclassified,		4.00
<i>Public service enterprises,</i>		<i>117,871.04</i>
Electric light,		—
Water,		116,686.04
All other,		1,185.00
<i>Cemeteries,</i>		<i>4,647.34</i>
<i>Interest,</i>		<i>11,001.97</i>
On sinking funds,		—
On trust and investment funds,		1,564.75
All other,		9,437.22
<b>NON-REVENUE.</b>		<b>\$1,489,427.24</b>
<b>Offsets to outlays,</b>		<b>2,914.74</b>
<i>Departmental,</i>		<i>298.15</i>
<i>Public service enterprises,</i>		<i>2,598.14</i>
<i>Cemeteries,</i>		<i>18.45</i>
<b>Municipal indebtedness,</b>		<b>1,090,158.14</b>
<i>Loans, general purposes,</i>		<i>90,100.00</i>
<i>Loans, public service enterprises,</i>		<i>190,000.00</i>
<i>Loans, cemeteries,</i>		<i>—</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including revenue loans),</i>		<i>800,000.00</i>
<i>Unpaid warrants or orders, current year,</i>		<i>10,058.14</i>
<i>Premiums,</i>		<i>—</i>
<b>Transfers,</b>		<b>125.00</b>
<i>From sinking funds,</i>		<i>—</i>
<i>All other,</i>		<i>125.00</i>
<b>Refunds,</b>		<b>4,551.06</b>
<b>Agency, trust, and investment,</b>		<b>391,678.30</b>
<i>Taxes and licenses for State,</i>		<i>286,650.00</i>
<i>Taxes for county,</i>		<i>102,466.49</i>
<i>Reimbursements for grade crossings,</i>		<i>—</i>
<i>Sinking and other permanent funds,</i>		<i>2,561.81</i>
<i>All other,</i>		<i>—</i>
<b>RECAPITULATION.</b>		
Revenue and offsets to outlays,		\$1,774,725.47
Premiums,		10,058.14
Municipal indebtedness,		1,080,100.00
Transfers and refunds,		4,676.06
Agency, trust, and investment,		391,678.30
<b>Total receipts,</b>		<b>\$3,261,237.97</b>
Balance on hand, including funds,		110,621.24
<b>GRAND TOTAL,</b>		<b>\$3,371,859.21</b>

Graded According to Population of 1915.

## TOWN OF BROOKLINE.

PAYMENTS.		POPULATION 33,490
<b>Maintenance,</b>		<b>\$1,229,478.58</b>
<i>Departmental,</i>		<i>1,179,739.11</i>
General government,		84,488.66
Protection of persons and property,		276,876.60
Health and sanitation,		144,714.16
Highways,		199,889.98
Charities,		25,002.92
Soldiers' benefits,		2,337.00
Schools,		290,809.98
Libraries,		33,813.15
Recreation,		106,239.75
Pensions,		10,041.59
Unclassified,		5,575.32
<i>Public service enterprises,</i>		<i>44,683.96</i>
Electric light,		—
Water,		44,213.52
All other,		470.43
<i>Cemeteries,</i>		<i>4,995.32</i>
<i>Administration of trust funds,</i>		<i>10.20</i>
<b>Interest,</b>		<b>162,248.73</b>
<i>Loans, general purposes,</i>		<i>164,464.28</i>
<i>Loans, public service enterprises,</i>		<i>7,784.50</i>
<i>Loans, cemeteries,</i>		<i>—</i>
<b>Outlays,</b>		<b>405,784.59</b>
<i>Departmental,</i>		<i>290,210.75</i>
General government,		514.60
Protection of persons and property,		25,046.96
Health and sanitation,		73,229.45
Highways,		90,683.28
Charities,		—
Schools,		19,369.69
Libraries,		24,002.05
Recreation,		27,904.60
Unclassified,		29,460.12
<i>Public service enterprises,</i>		<i>114,573.84</i>
Electric light,		—
Water,		114,573.84
All other,		—
<i>Cemeteries,</i>		<i>1,000.00</i>
<b>Municipal indebtedness,</b>		<b>1,007,968.02</b>
<i>From sinking funds,</i>		<i>—</i>
<i>From revenue and other sources,</i>		<i>207,968.02</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including revenue loans),</i>		<i>800,000.00</i>
<i>Warrants or orders, previous years,</i>		<i>—</i>
<b>Transfers,</b>		<b>125.00</b>
<i>To sinking funds from revenue,</i>		<i>—</i>
<i>All other,</i>		<i>125.00</i>
<b>Refunds,</b>		<b>4,551.06</b>
<b>Agency, trust, and investment,</b>		<b>393,153.03</b>
<i>Taxes and licenses for State,</i>		<i>286,660.00</i>
<i>Taxes for county,</i>		<i>102,466.49</i>
<i>Expenditures for grade crossings,</i>		<i>—</i>
<i>Sinking and other permanent funds,</i>		<i>4,036.54</i>
<i>All other,</i>		<i>—</i>
RECAPITULATION.		
Maintenance and interest,		\$1,391,727.31
Permanent debt (except from sinking funds),		207,968.02
Sinking fund requirements from revenue,		—
Outlays,		405,784.59
Permanent debt from sinking funds,		—
Bonds refunded, current year,		—
Temporary loans,		800,000.00
Transfers (except to sinking funds) and refunds,		4,676.06
Agency, trust, and investment,		393,153.03
<b>Total payments,</b>		<b>\$3,203,309.01</b>
Balance on hand, including funds,		168,550.20
<b>GRAND TOTAL,</b>		<b>\$3,371,859.21</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 1.

RECEIPTS.	Peabody POPULATION 18,625	Westfield POPULATION 18,411	Leominster POPULATION 17,646	Watertown POPULATION 16,515
<b>REVENUE.</b>	<b>\$560,488.94</b>	<b>\$467,114.38</b>	<b>\$410,744.52</b>	<b>\$516,338.97</b>
<b>General,</b>	<b>321,885.18</b>	<b>271,823.76</b>	<b>306,626.44</b>	<b>418,476.96</b>
<i>Taxes,</i>	<i>313,387.88</i>	<i>239,524.40</i>	<i>280,943.81</i>	<i>415,034.08</i>
Property and poll,	272,794.09	216,410.02	257,521.03	349,633.55
Corporation, bank, etc.,	40,593.79	23,114.38	23,422.78	65,400.53
<i>Licenses and permits,</i>	<i>733.50</i>	<i>18,798.25</i>	<i>23,784.75</i>	<i>727.25</i>
<i>Fines and forfeits,</i>	<i>6,602.40</i>	<i>2,151.83</i>	<i>502.44</i>	<i>823.82</i>
<i>Grants and gifts,</i>	<i>1,161.40</i>	<i>11,349.28</i>	<i>1,395.44</i>	<i>1,891.81</i>
For expenses,	1,161.40	11,349.28	1,395.44	1,891.81
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
<b>Commercial,</b>	<b>238,603.76</b>	<b>195,290.62</b>	<b>104,118.08</b>	<b>97,862.01</b>
<i>Special assessments,</i>	<i>12,006.87</i>	<i>6,301.37</i>	<i>6,857.94</i>	<i>1,551.80</i>
To meet expenses,	10,943.36	5,247.71	5,643.89	1,351.80
To meet outlays,	1,063.51	1,053.66	1,214.05	—
<i>Privileges,</i>	<i>2,768.82</i>	<i>4,226.76</i>	<i>4,874.33</i>	<i>4,098.98</i>
<i>Departmental,</i>	<i>35,045.89</i>	<i>16,777.40</i>	<i>16,648.29</i>	<i>12,061.16</i>
General government,	1,041.00	1,180.08	503.00	1,056.54
Protection of persons and property,	1,166.01	610.42	2,178.38	252.76
Health and sanitation,	19,400.72	996.41	88.89	5,112.70
Highways,	685.21	1,687.44	1,988.79	411.95
Charities,	7,035.61	4,904.98	6,526.17	2,946.83
Soldiers' benefits,	4,780.00	4,058.50	3,302.00	1,058.00
Schools,	618.34	3,339.57	1,665.76	740.78
Libraries,	—	—	265.78	169.06
Recreation,	14.00	—	—	294.80
Unclassified,	305.00	—	129.52	17.74
<i>Public service enterprises,</i>	<i>178,647.71</i>	<i>163,632.51</i>	<i>59,923.16</i>	<i>72,319.54</i>
Electric light,	74,932.59	114,451.68	—	—
Water,	103,715.12	49,230.83	59,758.16	72,258.74
All other,	—	—	165.00	60.80
<i>Cemeteries,</i>	<i>3,221.24</i>	<i>—</i>	<i>1,655.76</i>	<i>2,195.19</i>
<i>Interest,</i>	<i>6,913.23</i>	<i>4,302.58</i>	<i>14,158.60</i>	<i>6,835.34</i>
On sinking funds,	1,125.33	—	9,938.41	—
On trust and investment funds,	430.46	—	933.69	622.57
All other,	5,357.44	4,302.58	3,286.50	5,212.77
<b>NON-REVENUE.</b>	<b>\$205,486.75</b>	<b>\$310,573.82</b>	<b>\$343,065.50</b>	<b>\$473,083.69</b>
<b>Offsets to outlays,</b>	<b>404.11</b>	<b>3,760.07</b>	<b>593.19</b>	<b>4,667.31</b>
<i>Departmental,</i>	<i>246.45</i>	<i>3,276.12</i>	<i>593.19</i>	<i>2,408.81</i>
<i>Public service enterprises,</i>	<i>157.66</i>	<i>483.95</i>	—	<i>2,261.50</i>
<i>Cemeteries,</i>	—	—	—	—
<b>Municipal indebtedness,</b>	<b>150,000.00</b>	<b>226,687.60</b>	<b>217,500.00</b>	<b>396,199.59</b>
<i>Loans, general purposes,</i>	—	<i>86,000.00</i>	—	<i>93,000.00</i>
<i>Loans, public service enterprises,</i>	—	<i>39,000.00</i>	—	<i>3,000.00</i>
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>150,000.00</i>	<i>100,000.00</i>	<i>217,500.00</i>	<i>300,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	<i>1,687.60</i>	—	<i>199.59</i>
<b>Transfers,</b>	<b>1,504.80</b>	<b>23,396.69</b>	<b>33,572.12</b>	<b>656.75</b>
<i>From sinking funds,</i>	—	—	<i>20,000.00</i>	—
<i>All other,</i>	<i>1,504.80</i>	<i>23,396.69</i>	<i>13,572.12</i>	<i>656.75</i>
<b>Refunds,</b>	<b>221.50</b>	<b>263.40</b>	<b>1,436.53</b>	<b>8,124.55</b>
<b>Agency, trust, and investment,</b>	<b>53,356.34</b>	<b>56,466.06</b>	<b>89,963.66</b>	<b>63,435.39</b>
<i>Taxes and licenses for State,</i>	<i>32,823.30</i>	<i>37,906.06</i>	<i>43,232.78</i>	<i>40,123.25</i>
<i>Taxes for county,</i>	<i>19,867.17</i>	<i>10,786.83</i>	<i>16,029.00</i>	<i>20,783.33</i>
<i>Reimbursements for grade crossings,</i>	—	<i>5,087.25</i>	—	—
<i>Sinking and other permanent funds,</i>	<i>665.87</i>	<i>3,255.87</i>	<i>31,701.88</i>	<i>2,528.21</i>
<i>All other,</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$560,893.05	\$470,874.45	\$411,337.71	\$521,006.28
Premiums,	—	1,687.60	—	199.59
Municipal indebtedness,	150,000.00	225,000.00	217,500.00	396,000.00
Transfers and refunds,	1,726.30	23,660.09	35,008.65	8,781.40
Agency, trust, and investment,	53,356.34	56,466.06	89,963.66	63,435.39
<b>Total receipts,</b>	<b>\$765,975.69</b>	<b>\$777,688.20</b>	<b>\$753,810.02</b>	<b>\$989,422.66</b>
Balance on hand, including funds,	85,855.64	43,871.40	183,330.74	87,718.06
<b>GRAND TOTAL,</b>	<b>\$851,831.33</b>	<b>\$821,559.60</b>	<b>\$937,140.76</b>	<b>\$1,077,140.72</b>

<sup>1</sup> Includes gas, amount not specified.



## Graded According to Population of 1915 — Continued.

## GROUP 1.

PAYMENTS.	Peabody POPULATION 18,625	Westfield POPULATION 18,411	Leominster POPULATION 17,646	Watertown POPULATION 16,515
<b>Maintenance,</b>	<b>\$423,863.24</b>	<b>\$385,914.75</b>	<b>\$304,244.01</b>	<b>\$291,804.37</b>
<i>Departmental,</i>	<i>313,950.63</i>	<i>272,386.80</i>	<i>285,511.62</i>	<i>278,779.85</i>
General government,	26,925.48	18,069.50	20,992.42	24,224.30
Protection of persons and property,	69,405.97	37,619.27	58,450.84	50,463.74
Health and sanitation,	31,118.08	15,328.13	19,489.03	29,542.82
Highways,	28,856.35	37,094.39	58,940.10	44,051.01
Charities,	33,307.65	30,687.62	18,691.28	16,159.36
Soldiers' benefits,	9,976.09	5,928.00	6,206.63	1,979.00
Schools,	106,087.88	118,795.58	91,644.31	89,125.43
Libraries,	—	5,581.44	5,973.74	7,449.32
Recreation,	3,094.52	1,384.91	1,701.43	7,480.61
Pensions,	2,939.96	—	1,295.04	1,782.59
Unclassified,	2,238.65	1,897.96	2,126.80	6,521.67
<i>Public service enterprises,</i>	<i>105,920.61</i>	<i>113,527.95</i>	<i>13,456.58</i>	<i>9,865.33</i>
Electric light,	71,803.02	104,689.87	13,456.58	9,859.33
Water,	34,092.64	8,838.08	—	6.50
All other,	24.95	—	—	—
<i>Cemeteries,</i>	<i>3,992.00</i>	<i>—</i>	<i>5,275.81</i>	<i>3,158.69</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>28,583.42</b>	<b>20,636.95</b>	<b>31,426.81</b>	<b>63,054.54</b>
<i>Loans, general purposes,</i>	<i>16,553.42</i>	<i>13,631.51</i>	<i>24,996.81</i>	<i>40,388.05</i>
<i>Loans, public service enterprises,</i>	<i>12,030.00</i>	<i>7,005.44</i>	<i>6,430.00</i>	<i>22,066.49</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>65,138.39</b>	<b>90,867.72</b>	<b>70,140.96</b>	<b>169,393.56</b>
<i>Departmental,</i>	<i>15,238.82</i>	<i>40,708.16</i>	<i>62,067.30</i>	<i>148,087.05</i>
General government,	—	—	35,985.98	962.67
Protection of persons and property,	5,920.06	—	—	8,492.62
Health and sanitation,	5,527.80	12,609.57	4,810.78	29,618.88
Highways,	3,640.96	7,082.84	13,515.91	40,298.46
Charities,	—	—	218.96	—
Schools,	150.00	20,704.21	7,535.67	68,714.42
Libraries,	—	—	—	—
Recreation,	—	311.54	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>49,899.57</i>	<i>50,169.56</i>	<i>7,673.66</i>	<i>21,306.51</i>
Electric light,	6,751.87	35,128.52	—	—
Water,	43,147.70	15,031.04	7,673.66	21,306.51
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>400.00</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>218,000.00</b>	<b>175,200.00</b>	<b>312,500.00</b>	<b>393,095.33</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>20,000.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>43,000.00</i>	<i>50,200.00</i>	<i>25,000.00</i>	<i>93,095.33</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>175,000.00</i>	<i>125,000.00</i>	<i>267,500.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>1,504.80</b>	<b>23,396.69</b>	<b>33,572.12</b>	<b>656.75</b>
<i>To sinking funds from revenue,</i>	<i>800.00</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>All other,</i>	<i>704.80</i>	<i>23,396.69</i>	<i>23,572.12</i>	<i>656.75</i>
<b>Refunds,</b>	<b>221.50</b>	<b>263.40</b>	<b>1,436.53</b>	<b>8,124.65</b>
<b>Agency, trust, and investment,</b>	<b>55,686.14</b>	<b>53,640.43</b>	<b>90,569.58</b>	<b>63,708.01</b>
<i>Taxes and licenses for State,</i>	<i>32,823.30</i>	<i>37,306.06</i>	<i>43,232.78</i>	<i>40,123.60</i>
<i>Taxes for county,</i>	<i>19,867.17</i>	<i>10,786.88</i>	<i>15,029.00</i>	<i>20,783.93</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>1,097.15</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,995.67</i>	<i>4,450.34</i>	<i>32,307.80</i>	<i>2,800.58</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$452,446.66	\$406,551.70	\$335,670.82	\$354,858.91
Permanent debt (except from sinking funds),	43,000.00	50,200.00	25,000.00	93,095.33
Sinking fund requirements from revenue,	800.00	—	10,000.00	—
Outlays,	65,138.39	90,867.72	70,140.96	169,393.56
Permanent debt from sinking funds,	—	—	20,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	175,000.00	125,000.00	267,500.00	300,000.00
Transfers (except to sinking funds) and refunds,	926.30	23,660.09	25,008.65	8,781.40
Agency, trust, and investment,	55,686.14	53,640.43	90,569.58	63,708.01
<b>Total payments,</b>	<b>\$792,997.49</b>	<b>\$749,919.94</b>	<b>\$843,890.01</b>	<b>\$928,837.21</b>
Balance on hand, including funds,	58,833.84	71,639.66	93,250.75	87,303.51
<b>GRAND TOTAL,</b>	<b>\$851,831.33</b>	<b>\$821,559.60</b>	<b>\$937,140.76</b>	<b>\$1,077,140.72</b>

<sup>1</sup> Includes gas, amount not specified.<sup>2</sup> Includes \$10,000 town hall debt paid from insurance.

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 2.

RECEIPTS.	Gardner POPULATION 16,376	Framingham POPULATION 15,860	Arlington POPULATION 14,889	Southbridge POPULATION 14,217
<b>REVENUE.</b>	<b>\$329,917.53</b>	<b>\$438,951.10</b>	<b>\$497,869.23</b>	<b>\$217,612.45</b>
<b>General,</b>	<b>230,315.47</b>	<b>320,677.31</b>	<b>379,436.31</b>	<b>203,316.37</b>
<i>Taxes,</i>	<i>209,665.62</i>	<i>317,035.98</i>	<i>377,482.34</i>	<i>185,730.12</i>
Property and poll,	193,829.48	282,013.76	350,213.42	176,596.83
Corporation, bank, etc.,	15,836.14	35,022.22	27,268.92	9,133.29
<i>Licenses and permits,</i>	<i>18,880.75</i>	<i>1,022.50</i>	<i>740.00</i>	<i>16,242.50</i>
<i>Fines and forfeits,</i>	<i>923.24</i>	<i>404.33</i>	<i>384.66</i>	<i>712.30</i>
<i>Grants and gifts,</i>	<i>845.86</i>	<i>2,214.25</i>	<i>829.41</i>	<i>629.45</i>
For expenses,	845.86	1,796.29	829.41	629.45
For outlays,	—	417.96	—	—
All other,	—	.25	—	2.00
<b>Commercial,</b>	<b>99,602.06</b>	<b>118,273.79</b>	<b>118,432.92</b>	<b>14,296.08</b>
<i>Special assessments,</i>	<i>15,406.57</i>	<i>3,909.00</i>	<i>17,342.84</i>	<i>6,176.74</i>
To meet expenses,	15,406.57	3,909.00	10,626.27	3,951.63
To meet outlays,	—	—	6,716.57	2,225.11
<i>Privileges,</i>	<i>694.81</i>	<i>5,737.34</i>	<i>5,732.15</i>	<i>1,383.17</i>
<i>Departmental,</i>	<i>12,868.98</i>	<i>18,873.44</i>	<i>11,198.11</i>	<i>3,999.42</i>
General government,	827.90	183.50	1,759.75	175.00
Protection of persons and property,	249.37	764.85	1,038.71	370.41
Health and sanitation,	2,505.47	4,166.32	1,647.87	86.00
Highways,	14.00	1,713.56	2,102.24	3.25
Charities,	4,451.90	6,435.15	1,539.99	1,044.20
Soldiers' benefits,	1,479.50	3,972.00	2,232.00	1,211.00
Schools,	1,317.00	1,501.78	534.81	916.50
Libraries,	—	98.78	342.74	176.06
Recreation,	2,022.84	37.50	—	17.00
Unclassified,	1.00	—	—	—
<i>Public service enterprises,</i>	<i>62,061.49</i>	<i>70,778.56</i>	<i>65,953.31</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	62,061.49	70,778.56	64,318.10	—
All other,	—	—	1,635.21	—
<i>Cemeteries,</i>	<i>2,381.74</i>	<i>3,994.43</i>	<i>5,100.98</i>	<i>1,177.76</i>
<i>Interest,</i>	<i>6,188.47</i>	<i>14,981.02</i>	<i>15,105.68</i>	<i>1,658.99</i>
On sinking funds,	—	2,910.65	4,168.22	1,115.40
On trust and investment funds,	—	4,162.29	6,758.38	40.26
All other,	6,188.47	7,908.08	4,178.98	403.33
<b>NON-REVENUE.</b>	<b>\$205,370.55</b>	<b>\$438,699.46</b>	<b>\$371,978.88</b>	<b>\$228,855.28</b>
<b>Offsets to outlays,</b>	<b>3,569.14</b>	<b>15,272.96</b>	<b>5,639.61</b>	<b>13,144.74</b>
<i>Departmental,</i>	<i>50.00</i>	<i>15,000.00</i>	<i>5,639.61</i>	<i>13,144.74</i>
<i>Public service enterprises,</i>	<i>3,519.14</i>	<i>272.96</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>148,000.00</b>	<b>310,870.00</b>	<b>228,062.05</b>	<b>179,950.00</b>
<i>Loans, general purposes,</i>	<i>28,000.00</i>	<i>30,000.00</i>	<i>127,500.00</i>	<i>39,950.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>30,000.00</i>	<i>12,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>120,000.00</i>	<i>250,000.00</i>	<i>85,000.00</i>	<i>140,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>870.00</i>	<i>3,562.05</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>1,466.47</b>	<b>46,357.98</b>	<b>39,745.75</b>	<b>2,168.49</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	1,466.47	46,357.98	39,745.75	2,168.49
<b>Refunds,</b>	<b>2,286.65</b>	<b>792.50</b>	<b>7,037.98</b>	<b>198.22</b>
<b>Agency, trust, and investment,</b>	<b>50,048.29</b>	<b>65,406.02</b>	<b>91,493.49</b>	<b>33,393.83</b>
<i>Taxes and licenses for State,</i>	<i>35,592.69</i>	<i>38,095.93</i>	<i>35,197.50</i>	<i>24,220.55</i>
<i>Taxes for county,</i>	<i>12,112.00</i>	<i>18,553.40</i>	<i>18,300.00</i>	<i>8,133.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,343.60</i>	<i>8,756.63</i>	<i>37,995.99</i>	<i>1,040.28</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$333,486.67	\$454,224.06	\$503,508.84	\$230,757.19
Premiums,	—	870.00	3,562.05	—
Municipal indebtedness,	148,000.00	310,000.00	224,500.00	179,950.00
Transfers and refunds,	3,753.12	47,150.48	46,783.73	2,366.71
Agency, trust, and investment,	50,048.29	65,406.02	91,493.49	33,393.83
<b>Total receipts,</b>	<b>\$535,288.08</b>	<b>\$877,650.56</b>	<b>\$869,848.11</b>	<b>\$446,467.73</b>
<i>Balance on hand, including funds,</i>	<i>30,475.21</i>	<i>162,803.17</i>	<i>66,301.83</i>	<i>20,704.71</i>
<b>GRAND TOTAL,</b>	<b>\$565,763.29</b>	<b>\$1,040,453.73</b>	<b>\$936,149.44</b>	<b>\$467,172.44</b>

## Graded According to Population of 1915 — Continued.

## GROUP 2.

PAYMENTS.	Gardner POPULATION 16,376	Framingham POPULATION 15,860	Arlington POPULATION 14,889	Southbridge POPULATION 14,217
<b>Maintenance,</b>	<b>\$240,042.19</b>	<b>\$325,781.88</b>	<b>\$308,972.57</b>	<b>\$158,031.49</b>
<i>Departmental,</i>	<i>215,354.97</i>	<i>297,157.80</i>	<i>283,713.35</i>	<i>156,295.49</i>
General government,	14,150.45	22,533.54	22,779.40	14,078.35
Protection of persons and property,	32,145.19	53,881.86	48,078.41	30,246.62
Health and sanitation,	18,289.31	33,281.21	25,615.35	7,322.92
Highways,	45,257.85	52,487.23	50,587.34	33,242.64
Charities,	22,237.95	17,560.07	10,271.46	17,388.65
Soldiers' benefits,	2,950.41	7,927.07	2,586.00	3,966.51
Schools,	63,295.51	94,911.77	103,618.57	38,904.13
Libraries,	3,584.85	7,163.69	7,602.81	4,675.47
Recreation,	5,884.31	3,344.54	5,943.13	2,244.99
Pensions,	—	550.00	751.55	—
Unclassified,	7,559.14	3,516.82	5,879.33	4,225.21
<i>Public service enterprises,</i>	<i>20,948.59</i>	<i>24,261.44</i>	<i>18,788.34</i>	—
Electric light,	—	—	—	—
Water,	20,948.59	24,261.44	18,007.84	—
All other,	—	—	780.50	—
<i>Cemeteries,</i>	<i>3,738.63</i>	<i>4,348.64</i>	<i>6,430.88</i>	<i>1,736.00</i>
<i>Administration of trust funds,</i>	—	<i>14.00</i>	<i>40.00</i>	—
<b>Interest,</b>	<b>19,229.74</b>	<b>37,749.87</b>	<b>56,080.64</b>	<b>11,111.37</b>
<i>Loans, general purposes,</i>	<i>9,539.74</i>	<i>17,444.87</i>	<i>33,031.32</i>	<i>11,111.37</i>
<i>Loans, public service enterprises,</i>	<i>9,690.00</i>	<i>20,305.00</i>	<i>23,049.32</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
<b>Outlays,</b>	<b>73,545.69</b>	<b>102,604.14</b>	<b>253,599.74</b>	<b>62,121.44</b>
<i>Departmental,</i>	<i>40,725.00</i>	<i>84,870.02</i>	<i>235,231.47</i>	<i>62,121.44</i>
General government,	1,000.00	—	—	—
Protection of persons and property,	1,520.67	8,679.75	7,747.36	6,000.00
Health and sanitation,	24,898.71	6,920.77	17,544.20	4,934.77
Highways,	5,506.38	30,827.08	34,443.18	38,175.67
Charities,	—	—	—	—
Schools,	2,615.94	31,831.52	173,348.33	10,011.00
Libraries,	—	—	—	—
Recreation,	3,183.30	6,610.90	2,148.40	3,000.00
Unclassified,	2,000.00	—	—	—
<i>Public service enterprises,</i>	<i>31,853.21</i>	<i>17,734.12</i>	<i>18,368.27</i>	—
Electric light,	—	—	—	—
Water,	31,853.21	17,734.12	18,368.27	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>967.48</i>	—	—	—
<b>Municipal indebtedness,</b>	<b>149,387.50</b>	<b>294,550.00</b>	<b>115,216.65</b>	<b>181,450.00</b>
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>29,387.50</i>	<i>37,550.00</i>	<i>50,216.65</i>	<i>26,450.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>120,000.00</i>	<i>257,000.00</i>	<i>65,000.00</i>	<i>155,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
<b>Transfers,</b>	<b>1,466.47</b>	<b>46,357.98</b>	<b>39,745.75</b>	<b>2,168.49</b>
<i>To sinking funds from revenue,</i>	—	<i>2,700.00</i>	<i>14,550.00</i>	<i>750.00</i>
<i>All other,</i>	<i>1,466.47</i>	<i>43,657.98</i>	<i>25,195.75</i>	<i>1,418.49</i>
<b>Refunds,</b>	<b>2,286.65</b>	<b>792.50</b>	<b>7,037.98</b>	<b>198.22</b>
<b>Agency, trust, and investment,</b>	<b>50,048.29</b>	<b>132,726.56</b>	<b>111,216.68</b>	<b>35,645.10</b>
<i>Taxes and licenses for State,</i>	<i>35,592.69</i>	<i>38,095.93</i>	<i>35,197.50</i>	<i>24,320.55</i>
<i>Taxes for county,</i>	<i>12,112.00</i>	<i>18,553.46</i>	<i>18,300.00</i>	<i>8,133.00</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>2,343.60</i>	<i>76,077.17</i>	<i>57,719.18</i>	<i>3,291.55</i>
<i>All other,</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$259,271.93	\$363,531.75	\$365,053.21	\$169,142.86
Permanent debt (except from sinking funds),	29,387.50	37,550.00	50,216.65	26,450.00
Sinking fund requirements from revenue,	—	2,700.00	—	750.00
Outlays,	73,545.69	102,604.14	253,599.74	62,121.44
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	120,000.00	257,000.00	65,000.00	155,000.00
Transfers (except to sinking funds) and refunds,	3,753.12	44,450.48	32,233.73	1,616.71
Agency, trust, and investment,	50,048.29	132,726.56	111,216.68	35,645.10
<b>Total payments,</b>	<b>\$536,006.53</b>	<b>\$940,562.93</b>	<b>\$891,870.01</b>	<b>\$450,726.11</b>
Balance on hand, including funds,	29,756.76	99,890.80	44,279.43	16,446.33
<b>GRAND TOTAL,</b>	<b>\$565,763.29</b>	<b>\$1,040,453.73</b>	<b>\$936,149.44</b>	<b>\$467,172.44</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 3.

RECEIPTS.	Methuen POPULATION 14,007	Weymouth POPULATION 13,969	Milford POPULATION 13,684	Adams POPULATION 13,218
<b>REVENUE.</b>	<b>\$243,295.80</b>	<b>\$303,744.15</b>	<b>\$197,847.18</b>	<b>\$169,425.76</b>
<b>General,</b>	<b>193,127.36</b>	<b>226,060.23</b>	<b>176,908.12</b>	<b>152,791.00</b>
<i>Taxes,</i>	<i>189,958.89</i>	<i>223,919.99</i>	<i>161,867.54</i>	<i>137,218.33</i>
Property and poll,	179,379.56	207,270.76	156,310.08	110,392.14
Corporation, bank, etc.,	10,579.33	16,649.23	5,557.46	26,826.19
<i>Licenses and permits,</i>	<i>257.75</i>	<i>112.00</i>	<i>13,716.50</i>	<i>14,434.75</i>
<i>Fines and forfeits,</i>	<i>262.00</i>	<i>580.67</i>	<i>380.50</i>	<i>593.42</i>
<i>Grants and gifts,</i>	<i>1,948.72</i>	<i>1,447.57</i>	<i>943.58</i>	<i>545.50</i>
For expenses,	1,948.72	1,447.57	943.58	545.50
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
<b>Commercial,</b>	<b>50,168.44</b>	<b>77,683.92</b>	<b>20,939.06</b>	<b>16,634.76</b>
<i>Special assessments,</i>	<i>5,522.41</i>	<i>5,442.46</i>	<i>4,617.69</i>	<i>4,218.04</i>
To meet expenses,	5,522.41	4,382.49	896.12	3,000.63
To meet outlays,	—	1,059.97	3,721.57	1,217.41
<i>Privileges,</i>	<i>3,794.64</i>	<i>4,600.38</i>	<i>919.57</i>	<i>2,615.31</i>
<i>Departmental,</i>	<i>5,711.49</i>	<i>15,907.16</i>	<i>12,615.39</i>	<i>6,771.10</i>
General government,	37.00	35.50	1,091.50	930.00
Protection of persons and property,	599.96	409.16	243.03	96.42
Health and sanitation,	23.04	—	265.92	—
Highways,	496.92	260.82	173.99	216.30
Charities,	1,445.35	6,059.11	5,695.23	2,552.93
Soldiers' benefits,	1,200.00	7,088.00	4,148.00	1,353.00
Schools,	1,896.00	524.91	869.50	1,472.80
Libraries,	—	1,529.66	95.22	149.65
Recreation,	13.22	—	33.00	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>26,648.44</i>	<i>41,882.93</i>	—	—
Electric light,	—	—	—	—
Water,	26,648.44	41,882.93	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>325.00</i>	—	<i>1,205.31</i>	<i>599.04</i>
<i>Interest,</i>	<i>8,166.46</i>	<i>9,880.99</i>	<i>1,681.30</i>	<i>2,433.37</i>
On sinking funds,	2,745.24	4,652.98	—	1,189.21
On trust and investment funds,	—	968.10	—	1,110.27
All other,	5,421.22	4,229.91	1,581.30	138.79
<b>NON-REVENUE.</b>	<b>\$165,250.07</b>	<b>\$327,879.44</b>	<b>\$260,067.94</b>	<b>\$130,064.83</b>
<b>Offsets to outlays,</b>	<b>500.00</b>	<b>3,053.56</b>	<b>471.90</b>	<b>1,312.49</b>
<i>Departmental,</i>	<i>500.00</i>	<i>103.00</i>	<i>471.90</i>	<i>1,312.49</i>
<i>Public service enterprises,</i>	—	<i>2,950.56</i>	—	—
<i>Cemeteries,</i>	—	—	—	—
<b>Municipal indebtedness,</b>	<b>113,944.81</b>	<b>245,412.00</b>	<b>213,156.70</b>	<b>73,567.88</b>
<i>Loans, general purposes,</i>	—	<i>40,000.00</i>	<i>83,000.00</i>	<i>13,500.00</i>
<i>Loans, public service enterprises,</i>	<i>30,000.00</i>	<i>5,000.00</i>	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>80,000.00</i>	<i>200,000.00</i>	<i>129,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>3,731.51</i>	—	—	—
<i>Premiums,</i>	<i>213.30</i>	<i>412.00</i>	<i>1,156.70</i>	<i>67.88</i>
<b>Transfers,</b>	<b>6,353.69</b>	<b>5,597.06</b>	<b>881.17</b>	<b>6,584.79</b>
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	6,353.69	5,597.06	881.17	6,584.79
<b>Refunds,</b>	<b>149.84</b>	<b>6,139.41</b>	<b>526.73</b>	<b>280.53</b>
<b>Agency, trust, and investment,</b>	<b>44,301.73</b>	<b>67,677.41</b>	<b>45,031.44</b>	<b>48,319.14</b>
<i>Taxes and licenses for State,</i>	<i>25,228.37</i>	<i>23,506.42</i>	<i>34,344.55</i>	<i>26,667.78</i>
<i>Taxes for county,</i>	<i>15,893.36</i>	<i>8,165.50</i>	<i>9,990.00</i>	<i>14,793.87</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>3,100.00</i>	<i>36,015.49</i>	<i>696.86</i>	<i>6,857.49</i>
<i>All other,</i>	<i>80.00</i>	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$243,795.80	\$306,797.71	\$198,319.08	\$170,738.25
Premiums,	213.30	412.00	1,156.70	67.88
Municipal indebtedness,	113,731.51	245,000.00	212,000.00	73,500.00
Transfers and refunds,	6,503.53	11,736.47	1,407.90	6,865.32
Agency, trust, and investment,	44,301.73	67,677.41	45,031.44	48,319.14
<b>Total receipts,</b>	<b>\$408,545.87</b>	<b>\$631,623.59</b>	<b>\$457,915.12</b>	<b>\$299,490.59</b>
Balance on hand, including funds,	52,698.84	81,551.01	4,612.83	12,290.69
<b>GRAND TOTAL,</b>	<b>\$461,244.71</b>	<b>\$663,174.60</b>	<b>\$462,527.95</b>	<b>\$311,781.28</b>

## TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1915 — Continued.

## GROUP 3.

PAYMENTS.	Methuen POPULATION 14,007	Weymouth POPULATION 13,969	Milford POPULATION 13,684	Adams POPULATION 13,218
<b>Maintenance,</b>	<b>\$193,882.61</b>	<b>\$229,539.65</b>	<b>\$181,298.33</b>	<b>\$133,696.00</b>
<i>Departmental,</i>	<i>182,829.99</i>	<i>212,078.42</i>	<i>179,843.16</i>	<i>132,832.18</i>
General government,	12,969.72	14,189.79	13,197.31	9,123.82
Protection of persons and property,	23,933.34	27,072.80	28,678.90	12,865.90
Health and sanitation,	7,606.23	3,115.74	9,639.40	6,161.91
Highways,	41,991.29	41,974.72	26,895.34	29,061.79
Charities,	8,998.56	22,646.18	24,815.56	14,036.17
Soldiers' benefits,	1,584.00	10,580.20	7,855.75	1,758.50
Schools,	76,266.25	82,079.04	64,716.90	53,777.16
Libraries,	—	5,550.70	1,676.55	4,652.66
Recreation,	603.97	2,722.65	1,197.25	30.00
Pensions,	—	—	—	—
Unclassified,	8,876.63	2,146.60	1,170.20	1,364.27
<i>Public service enterprises,</i>	<i>10,647.37</i>	<i>17,461.23</i>	<i>68.75</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	10,647.37	17,461.23	—	—
All other,	—	—	58.75	—
<i>Cemeteries,</i>	<i>405.25</i>	<i>—</i>	<i>1,396.42</i>	<i>717.15</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>46.67</i>
<b>Interest,</b>	<b>18,076.00</b>	<b>21,139.96</b>	<b>12,026.36</b>	<b>7,499.96</b>
<i>Loans, general purposes,</i>	<i>8,438.83</i>	<i>11,508.07</i>	<i>12,026.36</i>	<i>7,499.96</i>
<i>Loans, public service enterprises,</i>	<i>9,637.17</i>	<i>9,631.89</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>66,300.79</b>	<b>75,547.80</b>	<b>21,080.09</b>	<b>23,092.18</b>
<i>Departmental,</i>	<i>19,473.96</i>	<i>54,443.02</i>	<i>20,830.09</i>	<i>23,092.18</i>
General government,	—	2,006.62	—	—
Protection of persons and property,	268.29	9,818.19	290.00	—
Health and sanitation,	1,136.38	293.91	1,043.00	10,645.72
Highways,	10,827.18	14,443.60	4,573.00	10,151.08
Charities,	—	—	—	133.27
Schools,	7,242.11	27,113.79	14,924.09	677.57
Libraries,	—	239.66	—	1,484.54
Recreation,	—	347.25	—	—
Unclassified,	—	180.00	—	—
<i>Public service enterprises,</i>	<i>46,826.83</i>	<i>21,104.78</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	46,826.83	21,104.78	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>260.00</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>113,223.77</b>	<b>214,883.26</b>	<b>129,000.00</b>	<b>82,590.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>19,700.00</i>	<i>22,233.26</i>	<i>16,000.00</i>	<i>22,590.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>80,000.00</i>	<i>192,650.00</i>	<i>113,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>13,523.77</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>6,353.69</b>	<b>5,597.06</b>	<b>881.17</b>	<b>6,584.79</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>4,400.00</i>	<i>—</i>	<i>4,100.00</i>
<i>All other,</i>	<i>6,353.69</i>	<i>1,197.06</i>	<i>881.17</i>	<i>2,484.79</i>
<b>Refunds,</b>	<b>149.84</b>	<b>6,139.41</b>	<b>526.73</b>	<b>280.53</b>
<b>Agency, trust, and investment,</b>	<b>47,046.97</b>	<b>71,721.92</b>	<b>45,466.19</b>	<b>53,291.72</b>
<i>Taxes and licenses for State,</i>	<i>25,228.37</i>	<i>23,506.42</i>	<i>34,344.58</i>	<i>26,667.78</i>
<i>Taxes for county,</i>	<i>15,893.36</i>	<i>8,155.50</i>	<i>9,990.00</i>	<i>14,793.87</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>5,845.24</i>	<i>40,060.00</i>	<i>1,131.61</i>	<i>11,830.07</i>
<i>All other,</i>	<i>80.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$211,958.61	\$250,679.61	\$193,324.69	\$141,095.96
Permanent debt (except from sinking funds),	19,700.00	22,233.26	16,000.00	22,590.00
Sinking fund requirements from revenue,	—	4,400.00	—	4,100.00
Outlays,	66,300.79	75,547.80	21,080.09	23,092.18
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	93,523.77	192,650.00	113,000.00	60,000.00
Transfers (except to sinking funds) and refunds,	6,503.53	7,336.47	1,407.90	2,765.32
Agency, trust, and investment,	47,046.97	71,721.92	45,466.19	53,291.72
<b>Total payments,</b>	<b>\$445,033.67</b>	<b>\$624,569.06</b>	<b>\$390,278.87</b>	<b>\$306,935.18</b>
Balance on hand, including funds,	16,211.04	38,605.54	72,249.08	4,846.10
<b>GRAND TOTAL,</b>	<b>\$461,244.71</b>	<b>\$663,174.60</b>	<b>\$462,527.95</b>	<b>\$311,781.28</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 4.**

RECEIPTS.	Clinton POPULATION 13,192	Plymouth POPULATION 12,926	Wakefield POPULATION 12,781	Winthrop POPULATION 12,758
<b>REVENUE.</b>	<b>\$254,559.07</b>	<b>\$315,000.82</b>	<b>\$425,611.34</b>	<b>\$385,968.19</b>
<b>General,</b>	<b>191,163.89</b>	<b>257,342.23</b>	<b>278,927.52</b>	<b>312,504.83</b>
<i>Taxes,</i>	<i>186,947.67</i>	<i>255,498.80</i>	<i>276,577.92</i>	<i>309,578.33</i>
Property and poll,	178,729.36	226,110.66	264,142.20	306,472.06
Corporation, bank, etc.,	8,218.31	29,388.14	12,435.72	3,106.27
<i>Licenses and permits,</i>	<i>891.50</i>	<i>387.50</i>	<i>380.00</i>	<i>1,258.00</i>
<i>Fines and forfeits,</i>	<i>661.63</i>	<i>285.28</i>	<i>477.00</i>	<i>258.47</i>
<i>Grants and gifts,</i>	<i>2,673.09</i>	<i>1,170.65</i>	<i>1,492.60</i>	<i>1,373.80</i>
For expenses,	2,673.09	1,170.65	1,492.60	1,073.80
For outlays,	—	—	—	300.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>56.23</i>
<b>Commercial,</b>	<b>63,395.18</b>	<b>57,658.59</b>	<b>146,683.82</b>	<b>73,463.36</b>
<i>Special assessments,</i>	<i>6,704.80</i>	<i>1,083.54</i>	<i>5,632.53</i>	<i>3,597.37</i>
To meet expenses,	3,535.30	176.79	5,632.53	932.87
To meet outlays,	3,169.50	906.75	—	2,664.50
<i>Privileges,</i>	<i>1,279.07</i>	<i>1,165.26</i>	<i>3,346.88</i>	<i>—</i>
<i>Departmental,</i>	<i>10,227.46</i>	<i>8,471.53</i>	<i>9,839.57</i>	<i>4,218.29</i>
General government,	1,475.50	8.00	450.55	75.87
Protection of persons and property,	1,362.01	233.55	204.48	75.77
Health and sanitation,	1,256.49	208.72	851.94	3.15
Highways,	463.39	195.74	527.79	1,173.02
Charities,	1,471.80	3,240.17	2,078.51	1,198.32
Soldiers' benefits,	1,358.00	3,890.00	2,996.00	996.00
Schools,	2,636.14	477.25	1,978.99	262.78
Libraries,	204.13	—	210.31	258.87
Recreation,	—	213.10	—	174.51
Unclassified,	—	—	341.00	—
<i>Public service enterprises,</i>	<i>31,875.81</i>	<i>39,611.55</i>	<i>120,867.29</i>	<i>54,909.90</i>
Electric light,	—	—	178,033.37	—
Water,	31,875.81	38,952.05	42,833.92	54,909.90
All other,	—	659.50	—	—
<i>Cemeteries,</i>	<i>2,823.39</i>	<i>3,435.60</i>	<i>112.05</i>	<i>2,618.10</i>
<i>Interest,</i>	<i>10,484.65</i>	<i>3,891.11</i>	<i>6,885.50</i>	<i>8,119.70</i>
On sinking funds,	7,957.21	—	—	—
On trust and investment funds,	1,387.18	666.90	984.66	4.08
All other,	1,140.26	3,224.21	5,900.84	8,115.62
<b>NON-REVENUE.</b>	<b>\$194,160.69</b>	<b>\$218,367.38</b>	<b>\$360,216.56</b>	<b>\$609,162.41</b>
<b>Offsets to outlays,</b>	<b>4,563.75</b>	<b>—</b>	<b>4,000.00</b>	<b>2,999.13</b>
<i>Departmental,</i>	<i>4,456.00</i>	<i>—</i>	<i>4,000.00</i>	<i>2,999.13</i>
<i>Public service enterprises,</i>	<i>107.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>126,000.00</b>	<b>165,500.00</b>	<b>314,000.00</b>	<b>569,288.70</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>500.00</i>	<i>14,000.00</i>	<i>97,461.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>126,000.00</i>	<i>165,000.00</i>	<i>300,000.00</i>	<i>470,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,827.70</i>
<b>Transfers,</b>	<b>242.05</b>	<b>758.05</b>	<b>2,693.77</b>	<b>1,176.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>242.05</i>	<i>758.05</i>	<i>2,693.77</i>	<i>1,176.00</i>
<b>Refunds,</b>	<b>867.54</b>	<b>79.31</b>	<b>119.66</b>	<b>735.63</b>
<b>Agency, trust, and investment,</b>	<b>62,487.35</b>	<b>52,030.02</b>	<b>39,403.13</b>	<b>34,962.95</b>
<i>Taxes and licenses for State,</i>	<i>24,609.59</i>	<i>32,796.48</i>	<i>24,689.15</i>	<i>34,125.00</i>
<i>Taxes for county,</i>	<i>10,078.00</i>	<i>16,255.23</i>	<i>12,470.36</i>	<i>—</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>27,799.76</i>	<i>2,978.31</i>	<i>2,243.62</i>	<i>837.95</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$259,122.82	\$315,000.82	\$429,611.34	\$388,967.32
Premiums,	—	—	—	1,827.70
Municipal indebtedness,	126,000.00	165,500.00	314,000.00	567,461.00
Transfers and refunds,	1,109.59	837.36	2,813.43	1,911.63
Agency, trust, and investment,	62,487.35	52,030.02	39,403.13	34,962.95
<b>Total receipts,</b>	<b>\$448,719.76</b>	<b>\$533,368.20</b>	<b>\$785,827.90</b>	<b>\$995,130.60</b>
<i>Balance on hand, including funds,</i>	<i>64,876.96</i>	<i>4,847.85</i>	<i>36,641.76</i>	<i>31,740.38</i>
<b>GRAND TOTAL,</b>	<b>\$513,596.12</b>	<b>\$538,216.05</b>	<b>\$822,469.66</b>	<b>\$1,026,870.98</b>

<sup>1</sup> Includes gas, amount not specified.

## TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1915 — Continued.

## GROUP 4.

PAYMENTS.	Clinton POPULATION 13,192	Plymouth POPULATION 12,926	Wakefield POPULATION 12,781	Winthrop POPULATION 12,758
<b>Maintenance,</b>	<b>\$210,521.07</b>	<b>\$239,793.86</b>	<b>\$312,244.33</b>	<b>\$245,880.11</b>
<i>Departmental,</i>	<i>194,412.85</i>	<i>221,525.53</i>	<i>206,276.80</i>	<i>219,032.21</i>
General government,	13,436.71	11,521.62	12,460.69	14,933.69
Protection of persons and property,	35,079.04	31,186.97	34,978.26	40,527.82
Health and sanitation,	15,990.09	11,492.17	14,576.16	19,577.55
Highways,	34,329.72	51,830.66	24,821.99	34,391.53
Charities,	15,306.66	19,542.82	13,590.67	8,634.59
Soldiers' benefits,	1,666.00	7,918.48	6,456.54	2,152.00
Schools,	67,925.29	80,619.90	84,856.41	83,388.59
Libraries,	6,336.04	2,292.34	3,056.44	4,458.79
Recreation,	2,398.80	2,964.34	6,441.97	9,463.99
Pensions,	334.00	—	—	—
Unclassified,	1,610.50	2,156.23	5,037.67	1,503.66
<i>Public service enterprises,</i>	<i>12,687.95</i>	<i>11,465.33</i>	<i>105,183.01</i>	<i>24,332.21</i>
Electric light,	—	—	177,411.92	—
Water,	12,687.95	11,359.43	27,771.09	24,329.71
All other,	—	105.90	—	2.50
<i>Cemeteries,</i>	<i>3,284.35</i>	<i>6,803.00</i>	<i>784.52</i>	<i>2,515.69</i>
<i>Administration of trust funds,</i>	<i>135.92</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>24,478.93</b>	<b>11,003.13</b>	<b>39,681.16</b>	<b>51,275.59</b>
<i>Loans, general purposes,</i>	<i>16,541.43</i>	<i>7,701.13</i>	<i>26,491.16</i>	<i>32,026.95</i>
<i>Loans, public service enterprises,</i>	<i>7,937.50</i>	<i>3,302.00</i>	<i>13,190.00</i>	<i>18,719.89</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>528.75</i>
<b>Outlays,</b>	<b>21,244.69</b>	<b>30,346.07</b>	<b>34,918.63</b>	<b>96,960.76</b>
<i>Departmental,</i>	<i>6,526.38</i>	<i>23,765.16</i>	<i>20,755.50</i>	<i>93,222.04</i>
General government,	—	2,446.74	—	—
Protection of persons and property,	2,103.63	1,400.00	—	—
Health and sanitation,	1,808.65	1,794.07	5,043.68	5,310.62
Highways,	2,422.56	9,009.92	15,711.82	36,582.59
Charities,	—	—	—	—
Schools,	81.54	3,218.43	—	50,376.00
Libraries,	—	—	—	—
Recreation,	110.00	2,750.00	—	952.83
Unclassified,	—	3,146.00	—	—
<i>Public service enterprises,</i>	<i>14,718.31</i>	<i>6,074.83</i>	<i>14,163.13</i>	<i>1,797.19</i>
Electric light,	—	—	110,944.71	—
Water,	14,718.31	5,074.83	3,218.42	1,797.19
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,506.08</i>	<i>—</i>	<i>1,941.63</i>
<b>Municipal indebtedness,</b>	<b>143,593.59</b>	<b>202,216.66</b>	<b>331,857.99</b>	<b>510,946.57</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>23,593.59</i>	<i>37,216.66</i>	<i>59,105.63</i>	<i>75,946.57</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>120,000.00</i>	<i>165,000.00</i>	<i>270,000.00</i>	<i>435,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>2,752.36</i>	<i>—</i>
<b>Transfers,</b>	<b>242.05</b>	<b>758.05</b>	<b>2,693.77</b>	<b>1,176.00</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>242.05</i>	<i>758.05</i>	<i>2,693.77</i>	<i>1,176.00</i>
<b>Refunds,</b>	<b>867.54</b>	<b>79.31</b>	<b>119.66</b>	<b>735.63</b>
<b>Agency, trust, and investment,</b>	<b>72,264.59</b>	<b>52,054.42</b>	<b>39,201.75</b>	<b>34,556.87</b>
<i>Taxes and licenses for State,</i>	<i>24,609.59</i>	<i>32,796.48</i>	<i>24,689.15</i>	<i>34,125.00</i>
<i>Taxes for county,</i>	<i>10,078.00</i>	<i>16,255.23</i>	<i>12,470.36</i>	<i>—</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>37,577.00</i>	<i>3,002.71</i>	<i>2,042.24</i>	<i>431.87</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$235,000.00	\$250,796.99	\$351,925.49	\$297,155.70
Permanent debt (except from sinking funds),	23,593.59	37,216.66	59,105.63	75,946.57
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	21,244.69	30,346.07	34,918.63	96,960.76
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	120,000.00	165,000.00	272,752.36	435,000.00
Transfers (except to sinking funds) and refunds,	1,109.59	837.36	2,813.43	1,911.63
Agency, trust, and investment,	72,264.59	52,054.42	39,201.75	34,556.87
<b>Total payments,</b>	<b>\$473,212.46</b>	<b>\$536,251.50</b>	<b>\$760,717.29</b>	<b>\$941,531.53</b>
Balance on hand, including funds,	40,383.66	1,964.65	61,752.87	85,339.45
<b>GRAND TOTAL,</b>	<b>\$513,596.12</b>	<b>\$538,216.05</b>	<b>\$822,469.66</b>	<b>\$1,026,870.98</b>

<sup>1</sup> Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 5.

RECEIPTS.	Greenfield POPULATION 12,618	Webster POPULATION 12,565	West Springfield POPULATION 11,339	Danvers POPULATION 11,177
<b>REVENUE.</b>	<b>\$225,648.14</b>	<b>\$190,420.51</b>	<b>\$276,638.07</b>	<b>\$281,598.83</b>
<b>General,</b>	<b>210,429.87</b>	<b>145,540.01</b>	<b>192,386.74</b>	<b>166,695.21</b>
<i>Taxes,</i>	<i>195,010.78</i>	<i>129,677.87</i>	<i>176,797.40</i>	<i>165,583.29</i>
Property and poll,	162,480.06	98,791.93	162,160.17	151,333.73
Corporation, bank, etc.,	32,530.72	30,885.94	14,637.23	14,049.56
<i>Licenses and permits,</i>	<i>13,726.75</i>	<i>14,364.72</i>	<i>7,623.00</i>	<i>228.02</i>
<i>Fines and forfeits,</i>	<i>1,078.60</i>	<i>848.25</i>	<i>864.84</i>	<i>365.36</i>
<i>Grants and gifts,</i>	<i>613.84</i>	<i>649.17</i>	<i>7,101.50</i>	<i>718.54</i>
For expenses,	613.84	649.17	2,101.50	718.54
For outlays,	—	—	5,000.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>16,218.27</b>	<b>44,880.50</b>	<b>84,251.33</b>	<b>114,903.62</b>
<i>Special assessments,</i>	<i>443.79</i>	<i>2,991.33</i>	<i>6,476.83</i>	<i>1,074.41</i>
To meet expenses,	431.87	—	1,819.74	1,074.41
To meet outlays,	11.92	2,991.33	4,657.09	—
<i>Privileges,</i>	<i>740.25</i>	<i>1,628.58</i>	<i>6,332.71</i>	<i>2,898.60</i>
<i>Departmental,</i>	<i>11,664.66</i>	<i>11,883.77</i>	<i>9,531.45</i>	<i>10,318.36</i>
General government,	1,858.15	12.31	196.51	127.00
Protection of persons and property,	174.66	502.87	248.05	218.99
Health and sanitation,	890.05	499.99	2,416.28	67.50
Highways,	174.21	653.74	628.30	160.00
Charities,	5,146.09	7,113.60	1,608.38	2,681.86
Soldiers' benefits,	1,384.00	668.00	1,224.00	5,230.00
Schools,	1,057.75	1,682.19	3,156.93	1,712.01
Libraries,	557.05	88.57	23.00	—
Recreation,	108.25	—	30.00	—
Unclassified,	314.35	462.50	—	121.00
<i>Public service enterprises,</i>	<i>—</i>	<i>26,006.45</i>	<i>53,035.64</i>	<i>98,047.04</i>
Electric light,	—	—	—	59,513.30
Water,	—	26,006.45	53,035.64	38,533.74
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,263.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>3,369.67</i>	<i>1,307.37</i>	<i>8,874.70</i>	<i>2,565.21</i>
On sinking funds,	—	573.32	5,270.95	1,689.71
On trust and investment funds,	135.14	156.79	—	252.32
All other,	3,234.53	577.26	3,603.75	623.18
<b>NON-REVENUE.</b>	<b>\$307,279.40</b>	<b>\$128,518.18</b>	<b>\$268,995.69</b>	<b>\$190,721.36</b>
<b>Offsets to outlays,</b>	<b>2,080.25</b>	<b>26.00</b>	<b>2,339.18</b>	<b>1,698.10</b>
<i>Departmental,</i>	<i>2,080.25</i>	<i>26.00</i>	<i>148.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,191.18</i>	<i>1,698.10</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>241,040.00</b>	<b>67,500.00</b>	<b>220,000.00</b>	<b>93,000.00</b>
<i>Loans, general purposes,</i>	<i>16,000.00</i>	<i>2,500.00</i>	<i>120,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>225,000.00</i>	<i>65,000.00</i>	<i>100,000.00</i>	<i>90,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>40.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>9,066.06</b>	<b>8,600.00</b>	<b>46,285.90</b>
<i>From sinking funds,</i>	<i>—</i>	<i>7,569.85</i>	<i>—</i>	<i>33,000.00</i>
<i>All other,</i>	<i>—</i>	<i>1,496.21</i>	<i>8,600.00</i>	<i>13,285.90</i>
<b>Refunds,</b>	<b>2,939.22</b>	<b>27.33</b>	<b>1,546.95</b>	<b>200.79</b>
<b>Agency, trust, and investment,</b>	<b>61,219.93</b>	<b>51,898.79</b>	<b>36,509.56</b>	<b>49,536.57</b>
<i>Taxes and licenses for State,</i>	<i>33,565.93</i>	<i>30,358.71</i>	<i>22,473.50</i>	<i>18,119.29</i>
<i>Taxes for county,</i>	<i>27,653.18</i>	<i>11,095.00</i>	<i>7,938.06</i>	<i>11,240.34</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>200.82</i>	<i>10,445.08</i>	<i>6,100.00</i>	<i>20,176.94</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$228,728.39	\$190,446.51	\$278,977.25	\$283,296.93
Premiums,	40.00	—	—	—
Municipal indebtedness,	241,000.00	67,500.00	220,000.00	93,000.00
Transfers and refunds,	2,939.22	9,093.39	10,146.95	46,486.69
Agency, trust, and investment,	61,219.93	51,898.79	36,509.56	49,536.57
<b>Total receipts,</b>	<b>\$533,927.54</b>	<b>\$318,938.69</b>	<b>\$545,633.76</b>	<b>\$472,320.19</b>
Balance on hand, including funds,	15,000.15	68,570.41	857.87	34,058.35
<b>GRAND TOTAL,</b>	<b>\$549,527.69</b>	<b>\$387,509.10</b>	<b>\$546,491.63</b>	<b>\$506,378.54</b>



Graded According to Population of 1915 — Continued.

## GROUP 5.

PAYMENTS.	Greenfield POPULATION 12,618	Webster POPULATION 12,565	West Springfield POPULATION 11,339	Danvers POPULATION 11,177
<b>Maintenance,</b>	<b>\$191,805.63</b>	<b>\$139,739.21</b>	<b>\$193,411.75</b>	<b>\$191,147.52</b>
<i>Departmental,</i>	<i>191,805.63</i>	<i>128,172.57</i>	<i>175,376.08</i>	<i>129,977.81</i>
General government,	11,888.88	11,643.81	12,932.52	11,552.41
Protection of persons and property,	11,938.91	15,308.67	25,996.63	20,998.74
Health and sanitation,	9,572.91	5,609.18	9,482.58	4,590.90
Highways,	51,987.37	23,289.25	26,067.16	14,597.58
Charities,	13,551.35	21,675.96	12,831.15	12,068.50
Soldiers' benefits,	1,890.04	2,226.75	1,721.95	9,155.25
Schools,	79,437.16	42,178.14	79,329.44	52,480.86
Libraries,	7,419.47	2,798.96	1,600.81	1,500.00
Recreation,	2,629.48	1,351.03	2,138.82	1,561.37
Pensions,	—	114.57	—	—
Unclassified,	1,490.06	1,976.25	3,275.02	1,472.20
<i>Public service enterprises,</i>	<i>—</i>	<i>10,276.88</i>	<i>18,035.67</i>	<i>61,048.14</i>
Electric light,	—	—	—	49,663.96
Water,	—	10,027.78	18,035.67	11,384.18
All other,	—	249.10	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,289.76</i>	<i>—</i>	<i>121.57</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>7,512.89</b>	<b>5,189.84</b>	<b>22,842.82</b>	<b>13,708.72</b>
<i>Loans, general purposes,</i>	<i>7,512.89</i>	<i>2,085.82</i>	<i>10,272.82</i>	<i>2,326.05</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>3,103.96</i>	<i>12,570.00</i>	<i>11,382.67</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>40,338.35</b>	<b>37,517.46</b>	<b>89,315.96</b>	<b>47,795.41</b>
<i>Departmental,</i>	<i>40,338.35</i>	<i>25,505.21</i>	<i>76,299.49</i>	<i>27,698.54</i>
General government,	—	1,717.50	874.46	603.35
Protection of persons and property,	—	1,806.37	4,753.60	8,785.00
Health and sanitation,	2,860.00	9,810.77	2,968.00	—
Highways,	7,554.65	8,502.76	14,080.68	13,849.59
Charities,	308.22	—	—	—
Schools,	28,636.86	1,665.81	50,867.75	4,104.17
Libraries,	540.32	—	2,750.00	—
Recreation,	438.30	—	—	356.43
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>14,014.25</i>	<i>13,016.47</i>	<i>20,096.87</i>
Electric light,	—	—	—	7,508.98
Water,	—	14,014.25	13,016.47	12,587.89
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>242,000.00</b>	<b>139,300.00</b>	<b>100,000.00</b>	<b>127,250.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>7,569.85</i>	<i>—</i>	<i>33,000.00</i>
<i>From revenue and other sources,</i>	<i>27,000.00</i>	<i>16,730.15</i>	<i>10,000.00</i>	<i>4,250.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>215,000.00</i>	<i>115,000.00</i>	<i>90,000.00</i>	<i>90,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>9,066.06</b>	<b>8,600.00</b>	<b>46,285.90</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>1,200.00</i>	<i>8,600.00</i>	<i>13,085.33</i>
<i>All other,</i>	<i>—</i>	<i>7,866.06</i>	<i>—</i>	<i>33,200.57</i>
<b>Refunds,</b>	<b>2,939.22</b>	<b>27.33</b>	<b>1,546.95</b>	<b>200.79</b>
<b>Agency, trust, and investment,</b>	<b>63,055.07</b>	<b>47,321.83</b>	<b>46,656.78</b>	<b>37,754.34</b>
<i>Taxes and licenses for State,</i>	<i>33,365.93</i>	<i>30,358.96</i>	<i>22,473.50</i>	<i>18,119.29</i>
<i>Taxes for county,</i>	<i>27,653.18</i>	<i>11,095.00</i>	<i>7,936.06</i>	<i>11,240.34</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,035.96</i>	<i>5,867.87</i>	<i>16,247.22</i>	<i>8,394.71</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$199,318.52	\$144,929.05	\$216,254.57	\$204,856.24
Permanent debt (except from sinking funds),	27,000.00	16,730.15	10,000.00	4,250.00
Sinking fund requirements from revenue,	—	1,200.00	8,600.00	13,085.33
Outlays,	40,338.35	37,517.46	89,315.96	47,795.41
Permanent debt from sinking funds,	—	7,569.85	—	33,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	215,000.00	115,000.00	90,000.00	90,000.00
Transfers (except to sinking funds) and	2,939.22	7,893.39	1,546.95	33,401.36
Agency, trust, and investment,	63,055.07	47,321.83	46,656.78	37,754.34
<b>Total payments,</b>	<b>\$547,651.16</b>	<b>\$378,161.73</b>	<b>\$462,374.26</b>	<b>\$464,142.68</b>
Balance on hand, including funds,	1,876.53	9,347.37	84,117.37	42,235.86
<b>GRAND TOTAL,</b>	<b>\$549,527.69</b>	<b>\$387,509.10</b>	<b>\$546,491.63</b>	<b>\$506,378.54</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 6.

RECEIPTS.	Natick POPULATION 11,119	Dedham POPULATION 11,043	Norwood POPULATION 10,977	Saugus POPULATION 10,226
<b>REVENUE.</b>	<b>\$323,515.55</b>	<b>\$298,963.22</b>	<b>\$307,857.45</b>	<b>\$192,237.92</b>
<b>General,</b>	<b>227,681.22</b>	<b>274,153.70</b>	<b>201,509.51</b>	<b>152,130.79</b>
<i>Taxes,</i>	<i>226,280.40</i>	<i>272,249.11</i>	<i>199,169.12</i>	<i>150,818.77</i>
Property and poll,	218,403.62	253,686.33	173,593.37	146,596.20
Corporation, bank, etc.,	7,876.78	18,562.78	25,565.75	4,222.57
<i>Licenses and permits,</i>	<i>272.50</i>	<i>429.25</i>	<i>809.00</i>	<i>284.50</i>
<i>Fines and forfeits,</i>	<i>351.24</i>	<i>395.00</i>	<i>820.00</i>	<i>235.00</i>
<i>Grants and gifts,</i>	<i>777.08</i>	<i>1,080.34</i>	<i>721.39</i>	<i>792.52</i>
For expenses,	777.08	1,080.34	673.20	792.52
For outlays,	—	—	48.19	—
All other,	—	—	—	—
<b>Commercial,</b>	<b>95,834.33</b>	<b>24,809.52</b>	<b>106,347.94</b>	<b>40,107.13</b>
<i>Special assessments,</i>	<i>2,675.11</i>	<i>3,410.29</i>	<i>10,385.51</i>	<i>1,699.11</i>
To meet expenses,	2,075.61	3,410.29	10,385.51	1,699.11
To meet outlays,	599.50	—	—	—
<i>Privileges,</i>	<i>4,609.74</i>	<i>1,800.67</i>	<i>1,023.05</i>	<i>3,288.62</i>
<i>Departmental,</i>	<i>40,430.23</i>	<i>11,875.15</i>	<i>5,529.71</i>	<i>16,755.76</i>
General government,	9.00	881.20	495.00	291.50
Protection of persons and property,	1,531.00	107.25	247.83	1,076.76
Health and sanitation,	10,816.09	10.00	325.49	36.60
Highways,	357.58	250.00	299.38	—
Charities,	21,891.88	4,561.77	1,616.33	11,247.99
Soldiers' benefits,	4,312.00	1,999.91	630.00	3,100.00
Schools,	918.44	3,730.73	1,199.01	849.60
Libraries,	591.89	200.22	209.67	27.31
Recreation,	2.35	119.07	—	—
Unclassified,	—	15.00	507.00	126.00
<i>Public service enterprises,</i>	<i>32,508.05</i>	<i>280.00</i>	<i>81,543.73</i>	<i>10,754.68</i>
Electric light,	—	—	50,942.97	—
Water,	32,508.05	—	30,600.76	10,746.68
All other,	—	250.00	—	8.00
<i>Cemeteries,</i>	<i>—</i>	<i>2,639.00</i>	<i>2,728.07</i>	<i>5,437.37</i>
<i>Interest,</i>	<i>15,611.20</i>	<i>4,834.41</i>	<i>5,137.87</i>	<i>4,171.69</i>
On sinking funds,	2,714.07	—	1,072.46	662.79
On trust and investment funds,	7,768.16	3,314.16	20.20	—
All other,	5,128.97	1,520.25	4,045.21	3,508.80
<b>NON-REVENUE.</b>	<b>\$392,725.78</b>	<b>\$195,081.71</b>	<b>\$362,378.87</b>	<b>\$180,297.58</b>
<b>Offsets to outlays,</b>	<b>7,585.37</b>	<b>9,506.29</b>	<b>11,057.14</b>	<b>—</b>
<i>Departmental,</i>	<i>2,810.08</i>	<i>9,506.29</i>	<i>7,577.85</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>4,775.29</i>	<i>—</i>	<i>3,479.29</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>221,700.00</b>	<b>130,000.50</b>	<b>216,631.07</b>	<b>150,000.00</b>
<i>Loans, general purposes,</i>	<i>7,500.00</i>	<i>—</i>	<i>37,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>6,200.00</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>208,000.00</i>	<i>130,000.00</i>	<i>179,500.00</i>	<i>145,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>.50</i>	<i>131.07</i>	<i>—</i>
<b>Transfers,</b>	<b>83,244.06</b>	<b>238.74</b>	<b>33,205.15</b>	<b>5,805.47</b>
<i>From sinking funds,</i>	<i>55,000.00</i>	<i>—</i>	<i>33,000.00</i>	<i>5,000.00</i>
All other,	28,244.06	238.74	205.15	805.47
<b>Refunds,</b>	<b>1,780.51</b>	<b>2,192.60</b>	<b>626.84</b>	<b>234.25</b>
<b>Agency, trust, and investment,</b>	<b>78,415.84</b>	<b>53,143.58</b>	<b>100,858.67</b>	<b>24,257.86</b>
<i>Taxes and licenses for State,</i>	<i>21,866.50</i>	<i>32,423.34</i>	<i>33,655.72</i>	<i>14,137.50</i>
<i>Taxes for county,</i>	<i>10,493.35</i>	<i>10,839.14</i>	<i>11,815.01</i>	<i>8,976.24</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>46,555.99</i>	<i>9,881.10</i>	<i>55,387.94</i>	<i>1,144.12</i>
All other,	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$331,100.92	\$308,469.51	\$318,914.59	\$192,237.92
Premiums,	—	.50	131.07	—
Municipal indebtedness,	221,700.00	130,000.00	216,500.00	150,000.00
Transfers and refunds,	85,024.57	2,431.34	33,831.99	6,039.72
Agency, trust, and investment,	78,415.84	53,143.58	100,858.67	24,257.86
<b>Total receipts,</b>	<b>\$716,241.33</b>	<b>\$494,044.93</b>	<b>\$670,236.32</b>	<b>\$372,535.50</b>
Balance on hand, including funds,	33,653.09	81,782.86	19,493.11	32,269.05
<b>GRAND TOTAL,</b>	<b>\$749,894.42</b>	<b>\$575,827.79</b>	<b>\$689,729.43</b>	<b>\$404,804.55</b>

## Graded According to Population of 1915 — Continued.

## GROUP 6.

PAYMENTS.	Natick POPULATION 11,119	Dedham POPULATION 11,043	Norwood POPULATION 10,977	Saugus POPULATION 10,226
<b>Maintenance,</b>	<b>\$230,756.19</b>	<b>\$236,999.62</b>	<b>\$210,325.46</b>	<b>\$152,313.02</b>
<i>Departmental,</i>	<i>214,272.60</i>	<i>231,599.01</i>	<i>153,880.40</i>	<i>144,860.25</i>
General government,	12,436.45	12,371.40	11,893.62	11,702.92
Protection of persons and property,	26,840.43	41,008.82	16,788.26	22,095.26
Health and sanitation,	15,938.82	14,670.42	6,625.62	5,086.23
Highways,	33,609.43	48,187.79	25,025.50	19,387.99
Charities,	40,670.60	14,273.62	11,208.25	17,882.14
Soldiers' benefits,	8,733.42	3,211.70	1,227.03	4,490.50
Schools,	65,020.05	82,472.50	75,227.54	57,982.10
Libraries,	5,363.80	6,741.24	4,603.17	1,400.00
Recreation,	2,348.65	6,591.17	—	2,433.64
Pensions,	—	—	—	—
Unclassified,	3,110.95	1,870.35	1,281.41	2,399.47
<i>Public service enterprises,</i>	<i>14,933.57</i>	<i>14.60</i>	<i>53,188.13</i>	<i>5,008.66</i>
Electric light,	—	—	37,936.14	—
Water,	14,933.57	—	15,251.99	5,008.66
All other,	—	14.60	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>5,686.01</i>	<i>3,256.93</i>	<i>2,444.11</i>
<i>Administration of trust funds,</i>	<i>1,550.02</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>32,808.65</b>	<b>20,843.57</b>	<b>23,313.75</b>	<b>13,392.82</b>
<i>Loans, general purposes,</i>	<i>27,048.65</i>	<i>20,843.57</i>	<i>17,081.25</i>	<i>8,702.40</i>
<i>Loans, public service enterprises,</i>	<i>6,760.00</i>	<i>—</i>	<i>6,232.50</i>	<i>4,690.42</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>28,875.04</b>	<b>56,181.70</b>	<b>75,599.30</b>	<b>24,015.05</b>
<i>Departmental,</i>	<i>17,064.98</i>	<i>55,182.73</i>	<i>59,940.41</i>	<i>3,832.78</i>
General government,	500.00	—	1,434.62	3,086.25
Protection of persons and property,	529.20	70.00	867.04	99.53
Health and sanitation,	3,242.15	3,126.66	13,157.58	—
Highways,	12,765.92	13,702.50	43,406.34	647.00
Charities,	—	—	—	—
Schools,	27.71	38,173.57	1,074.83	—
Libraries,	—	—	—	—
Recreation,	—	110.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>11,810.06</i>	<i>—</i>	<i>15,559.64</i>	<i>19,682.27</i>
Electric light,	—	—	6,799.68	—
Water,	11,810.06	—	8,759.96	19,682.27
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>998.97</i>	<i>99.25</i>	<i>500.00</i>
<b>Municipal indebtedness,</b>	<b>270,435.00</b>	<b>162,443.07</b>	<b>262,600.00</b>	<b>172,231.61</b>
<i>From sinking funds,</i>	<i>55,000.00</i>	<i>—</i>	<i>33,000.00</i>	<i>5,000.00</i>
<i>From revenue and other sources,</i>	<i>17,435.00</i>	<i>32,443.07</i>	<i>36,600.00</i>	<i>15,261.99</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>198,000.00</i>	<i>130,000.00</i>	<i>193,000.00</i>	<i>150,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,969.62</i>
<b>Transfers,</b>	<b>83,244.06</b>	<b>238.74</b>	<b>33,205.15</b>	<b>5,805.47</b>
<i>To sinking funds from revenue,</i>	<i>24,558.47</i>	<i>—</i>	<i>—</i>	<i>700.00</i>
<i>All other,</i>	<i>58,685.59</i>	<i>238.74</i>	<i>33,205.15</i>	<i>5,105.47</i>
<b>Refunds,</b>	<b>1,780.51</b>	<b>2,192.60</b>	<b>626.84</b>	<b>234.25</b>
<b>Agency, trust, and investment,</b>	<b>49,854.79</b>	<b>53,814.30</b>	<b>68,835.72</b>	<b>26,882.86</b>
<i>Taxes and licenses for State,</i>	<i>21,366.50</i>	<i>32,423.34</i>	<i>33,655.72</i>	<i>14,137.50</i>
<i>Taxes for county,</i>	<i>10,493.35</i>	<i>10,839.14</i>	<i>11,815.01</i>	<i>8,976.24</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>17,994.94</i>	<i>10,551.82</i>	<i>23,364.99</i>	<i>3,769.12</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$263,564.84	\$257,843.19	\$233,639.21	\$165,705.84
Permanent debt (except from sinking funds),	17,435.00	32,443.07	36,600.00	15,261.99
Sinking fund requirements from revenue,	24,558.47	—	—	700.00
Outlays,	28,875.04	56,181.70	75,599.30	24,015.05
Permanent debt from sinking funds,	55,000.00	—	33,000.00	5,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	198,000.00	130,000.00	193,000.00	151,969.62
Transfers (except to sinking funds) and refunds,	60,466.10	2,431.34	33,831.99	5,339.72
Agency, trust, and investment,	49,854.79	53,814.30	68,835.72	26,882.86
<b>Total payments,</b>	<b>\$697,754.24</b>	<b>\$532,713.60</b>	<b>\$674,506.22</b>	<b>\$394,875.08</b>
Balance on hand, including funds,	52,140.18	48,114.19	15,223.21	9,929.47
<b>GRAND TOTAL,</b>	<b>\$749,894.42</b>	<b>\$575,827.79</b>	<b>\$689,729.43</b>	<b>\$404,804.55</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 7.

RECEIPTS.	Winchester POPULATION 10,005	Easthampton POPULATION 9,845	Athol POPULATION 9,783	Palmer POPULATION 9,468
<b>REVENUE.</b>	<b>\$376,536.14</b>	<b>\$206,074.17</b>	<b>\$215,637.20</b>	<b>\$109,886.80</b>
<b>General,</b>	<b>302,565.94</b>	<b>174,862.74</b>	<b>148,953.31</b>	<b>97,891.10</b>
<i>Taxes,</i>	<i>299,566.14</i>	<i>163,501.72</i>	<i>147,746.75</i>	<i>88,274.06</i>
Property and poll,	281,498.11	148,136.70	142,057.40	75,512.95
Corporation, bank, etc.,	18,068.03	15,365.02	5,689.35	12,761.11
<i>Licenses and permits,</i>	<i>382.00</i>	<i>8,708.50</i>	<i>205.00</i>	<i>8,372.00</i>
<i>Fines and forfeits,</i>	<i>898.50</i>	<i>990.45</i>	<i>457.73</i>	—
<i>Grants and gifts,</i>	<i>1,719.30</i>	<i>1,662.07</i>	<i>543.83</i>	<i>1,245.04</i>
For expenses,	719.30	1,662.07	543.83	745.04
For outlays,	1,000.00	—	—	500.00
All other,	—	—	—	—
<b>Commercial,</b>	<b>73,970.20</b>	<b>31,211.43</b>	<b>66,683.89</b>	<b>11,995.70</b>
<i>Special assessments,</i>	<i>10,606.27</i>	<i>880.00</i>	<i>2,087.27</i>	<i>1,163.64</i>
To meet expenses,	6,707.32	—	2,087.27	1,163.64
To meet outlays,	3,898.95	880.00	—	—
<i>Privileges,</i>	<i>1,547.48</i>	<i>1,483.46</i>	<i>516.16</i>	<i>4,223.03</i>
<i>Departmental,</i>	<i>11,229.01</i>	<i>7,473.76</i>	<i>19,844.37</i>	<i>4,367.29</i>
General government,	1,451.50	269.00	—	8.36
Protection of persons and property,	1,490.76	233.65	211.92	150.02
Health and sanitation,	1,964.67	92.72	8,285.78	83.97
Highways,	660.96	246.76	43.47	216.29
Charities,	3,750.28	4,501.42	5,753.29	1,344.41
Soldiers' benefits,	793.00	312.00	2,610.00	680.00
Schools,	892.84	1,818.71	2,811.86	1,883.49
Libraries,	220.00	—	128.05	—
Recreation,	—	—	—	—
Unclassified,	15.00	—	—	.75
<i>Public service enterprises,</i>	<i>35,292.61</i>	<i>20,528.60</i>	<i>38,345.97</i>	—
Electric light,	—	—	—	—
Water,	35,292.61	20,528.60	38,345.97	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>4,691.75</i>	<i>181.80</i>	<i>1,989.59</i>	<i>1,614.95</i>
<i>Interest,</i>	<i>10,603.08</i>	<i>663.81</i>	<i>3,900.63</i>	<i>626.79</i>
On sinking funds,	—	—	2,164.21	—
On trust and investment funds,	2,855.56	352.00	52.52	71.80
All other,	7,747.52	311.81	1,683.80	554.99
<b>NON-REVENUE.</b>	<b>\$447,613.40</b>	<b>\$200,450.97</b>	<b>\$189,548.47</b>	<b>\$75,236.52</b>
<b>Offsets to outlays,</b>	<b>4,218.81</b>	<b>2,077.01</b>	<b>1,403.30</b>	<b>1,902.04</b>
<i>Departmental,</i>	<i>4,218.81</i>	<i>2,077.01</i>	<i>1,403.30</i>	<i>1,902.04</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
<b>Municipal indebtedness,</b>	<b>377,448.10</b>	<b>162,000.25</b>	<b>155,065.45</b>	<b>50,000.00</b>
<i>Loans, general purposes,</i>	<i>44,050.00</i>	—	<i>55,000.00</i>	—
<i>Loans, public service enterprises,</i>	<i>8,000.00</i>	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>325,000.00</i>	<i>162,000.00</i>	<i>100,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	<i>398.10</i>	.25	65.45	—
<b>Transfers,</b>	<b>6,543.87</b>	<b>60.54</b>	<b>3,982.20</b>	—
<i>From sinking funds,</i>	—	—	—	—
All other,	6,543.87	60.54	3,982.20	—
<b>Refunds,</b>	<b>262.92</b>	<b>26.24</b>	<b>440.04</b>	<b>11.80</b>
<b>Agency, trust, and investment,</b>	<b>59,139.70</b>	<b>36,286.93</b>	<b>28,657.48</b>	<b>23,322.68</b>
<i>Taxes and licenses for State,</i>	<i>34,125.00</i>	<i>20,361.28</i>	<i>19,511.90</i>	<i>17,008.02</i>
<i>Taxes for county,</i>	<i>17,742.38</i>	<i>14,626.85</i>	<i>7,028.00</i>	<i>5,239.34</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>7,272.32</i>	<i>798.80</i>	<i>2,117.58</i>	<i>1,075.32</i>
All other,	—	500.00	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$380,754.95	\$208,151.18	\$217,040.50	\$111,788.84
Premiums,	398.10	.25	65.45	—
Municipal indebtedness,	377,050.00	162,000.00	155,000.00	50,000.00
Transfers and refunds,	6,806.79	86.78	4,422.24	11.80
Agency, trust, and investment,	59,139.70	36,286.93	28,657.48	23,322.68
<b>Total receipts,</b>	<b>\$824,149.54</b>	<b>\$406,525.14</b>	<b>\$405,185.67</b>	<b>\$185,123.32</b>
<i>Balance on hand, including funds,</i>	<i>67,098.16</i>	<i>27,802.45</i>	<i>29,909.07</i>	<i>29,855.98</i>
<b>GRAND TOTAL,</b>	<b>\$891,247.70</b>	<b>\$434,327.59</b>	<b>\$435,094.74</b>	<b>\$214,979.30</b>

¹ Includes \$5 from administration of trust funds. See "Unclassified."

Graded According to Population of 1915 — Continued.

## GROUP 7.

PAYMENTS.	Winchester POPULATION 10,005	Easthampton POPULATION 9,845	Athol POPULATION 9,783	Palmer POPULATION 9,468
<b>Maintenance,</b>	<b>\$270,055.62</b>	<b>\$136,146.77</b>	<b>\$142,057.93</b>	<b>\$104,104.21</b>
<i>Departmental,</i>	<i>250,548.15</i>	<i>123,820.62</i>	<i>130,195.17</i>	<i>102,410.29</i>
General government,	21,264.76	12,176.24	7,048.73	5,616.33
Protection of persons and property,	36,239.97	17,561.47	23,071.65	6,499.69
Health and sanitation,	21,617.53	6,457.34	3,734.16	2,538.49
Highways,	54,925.91	21,942.99	26,052.94	25,476.93
Charities,	12,923.61	13,824.37	14,173.30	10,792.38
Soldiers' benefits,	989.00	448.00	4,638.99	818.67
Schools,	84,420.74	48,687.66	47,572.82	47,493.11
Libraries,	4,292.86	1,500.00	2,063.18	2,500.00
Recreation,	8,469.79	200.00	289.50	—
Pensions,	480.81	—	—	—
Unclassified,	4,923.17	1,022.45	1,549.90	674.69
<i>Public service enterprises,</i>	<i>13,165.67</i>	<i>11,529.65</i>	<i>9,861.62</i>	—
Electric light,	—	—	—	—
Water,	13,165.57	11,529.65	9,861.62	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>6,331.90</i>	<i>796.60</i>	<i>2,001.14</i>	<i>1,693.92</i>
<i>Administration of trust funds,</i>	<i>10.00</i>	—	—	—
<b>Interest,</b>	<b>38,777.62</b>	<b>11,657.82</b>	<b>23,272.36</b>	<b>4,235.27</b>
<i>Loans, general purposes,</i>	<i>34,495.12</i>	<i>9,257.82</i>	<i>10,432.36</i>	<i>4,235.27</i>
<i>Loans, public service enterprises,</i>	<i>4,282.60</i>	<i>2,400.00</i>	<i>12,840.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
<b>Outlays,</b>	<b>132,760.10</b>	<b>48,322.83</b>	<b>73,771.38</b>	<b>9,681.26</b>
<i>Departmental,</i>	<i>124,512.61</i>	<i>41,633.28</i>	<i>66,005.54</i>	<i>9,181.26</i>
General government,	532.00	—	—	—
Protection of persons and property,	60,710.45	—	767.85	—
Health and sanitation,	30,325.58	7,417.70	—	—
Highways,	18,559.87	26,126.25	8,211.74	8,295.88
Charities,	—	—	—	—
Schools,	—	7,989.33	57,025.95	885.38
Libraries,	—	—	—	—
Recreation,	14,384.71	—	—	—
Unclassified,	—	100.00	—	—
<i>Public service enterprises,</i>	<i>8,247.49</i>	<i>6,596.00</i>	<i>7,765.84</i>	—
Electric light,	—	—	—	—
Water,	8,247.49	6,596.00	7,765.84	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>93.55</i>	—	<i>500.00</i>
<b>Municipal indebtedness,</b>	<b>348,334.14</b>	<b>180,000.00</b>	<b>122,250.00</b>	<b>65,600.00</b>
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>48,334.14</i>	<i>20,000.00</i>	<i>27,250.00</i>	<i>15,600.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>300,000.00</i>	<i>160,000.00</i>	<i>95,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
<b>Transfers,</b>	<b>6,543.87</b>	<b>60.54</b>	<b>3,982.20</b>	—
<i>To sinking funds from revenue,</i>	—	—	<i>2,500.00</i>	—
<i>All other,</i>	<i>6,543.87</i>	<i>60.54</i>	<i>1,482.20</i>	—
<b>Refunds,</b>	<b>262.92</b>	<b>26.24</b>	<b>440.04</b>	<b>11.80</b>
<b>Agency, trust, and investment,</b>	<b>60,926.35</b>	<b>36,281.89</b>	<b>33,149.35</b>	<b>23,284.51</b>
<i>Taxes and licenses for State,</i>	<i>34,125.00</i>	<i>20,361.28</i>	<i>19,511.90</i>	<i>17,008.27</i>
<i>Taxes for county,</i>	<i>17,742.58</i>	<i>14,626.85</i>	<i>7,023.00</i>	<i>5,239.34</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>9,058.97</i>	<i>793.76</i>	<i>6,609.45</i>	<i>1,036.90</i>
<i>All other,</i>	—	<i>500.00</i>	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$308,833.24	\$147,804.59	\$165,330.29	\$108,339.48
Permanent debt (except from sinking funds),	48,334.14	20,000.00	27,250.00	15,600.00
Sinking fund requirements from revenue,	—	—	2,500.00	—
Outlays,	132,760.10	48,322.83	73,771.38	9,681.26
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	300,000.00	160,000.00	95,000.00	50,000.00
Transfers (except to sinking funds) and refunds,	6,806.79	86.78	1,922.24	11.80
Agency, trust, and investment,	60,926.35	36,281.89	33,149.35	23,284.51
<b>Total payments,</b>	<b>\$857,660.62</b>	<b>\$412,496.09</b>	<b>\$393,923.26</b>	<b>\$206,917.05</b>
Balance on hand, including funds,	33,587.08	21,831.50	36,171.48	8,062.25
<b>GRAND TOTAL,</b>	<b>\$891,247.70</b>	<b>\$434,327.59</b>	<b>\$435,094.74</b>	<b>\$214,979.30</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 8.**

RECEIPTS.	North Attleborough POPULATION 9,398	Bridgewater POPULATION 9,381	Ware POPULATION 9,346	Braintree POPULATION 9,343
<b>REVENUE.</b>	<b>\$295,576.79</b>	<b>\$101,059.47</b>	<b>\$137,953.28</b>	<b>\$269,493.44</b>
<b>General,</b>	<b>208,009.69</b>	<b>88,045.47</b>	<b>112,276.08</b>	<b>171,899.17</b>
<i>Taxes,</i>	<i>204,459.99</i>	<i>85,817.05</i>	<i>100,525.70</i>	<i>169,677.22</i>
Property and poll,	193,491.94	76,864.37	89,796.02	159,726.19
Corporation, bank, etc.,	10,968.05	8,952.68	10,729.68	9,951.03
<i>Licenses and permits,</i>	<i>1,118.71</i>	<i>209.00</i>	<i>9,338.75</i>	<i>312.50</i>
<i>Fines and forfeits,</i>	<i>405.00</i>	<i>1,270.06</i>	<i>715.85</i>	<i>571.47</i>
<i>Grants and gifts,</i>	<i>2,035.99</i>	<i>749.36</i>	<i>1,702.78</i>	<i>1,337.98</i>
For expenses,	2,025.99	749.36	502.78	1,337.98
For outlays,	—	—	1,200.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>87,567.10</b>	<b>13,014.00</b>	<b>25,677.20</b>	<b>97,594.27</b>
<i>Special assessments,</i>	<i>5,647.76</i>	<i>598.07</i>	<i>1,547.83</i>	<i>2,667.29</i>
To meet expenses,	4,749.21	485.15	1,305.10	2,667.29
To meet outlays,	898.55	112.92	242.73	—
<i>Privileges,</i>	<i>903.98</i>	<i>2,597.43</i>	<i>1,108.30</i>	<i>2,376.10</i>
<i>Departmental,</i>	<i>16,476.65</i>	<i>7,805.06</i>	<i>8,861.11</i>	<i>9,588.23</i>
General government,	640.10	691.55	1,382.61	991.56
Protection of persons and property,	299.78	1,134.07	295.85	1,871.13
Health and sanitation,	4,647.36	425.60	155.57	345.30
Highways,	504.19	797.54	—	742.59
Charities,	9,195.25	2,160.41	5,416.51	2,232.40
Soldiers' benefits,	892.00	1,692.00	576.00	2,492.00
Schools,	90.77	798.65	541.25	711.29
Libraries,	203.20	105.24	—	174.96
Recreation,	—	—	62.35	27.00
Unclassified,	4.00	—	430.97	—
<i>Public service enterprises,</i>	<i>58,088.26</i>	<i>—</i>	<i>11,142.97</i>	<i>68,777.54</i>
Electric light,	30,931.91	—	—	35,286.26
Water,	27,156.35	—	11,142.97	33,491.28
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>2,355.87</i>	<i>30.00</i>
<i>Interest,</i>	<i>6,450.45</i>	<i>2,013.44</i>	<i>661.12</i>	<i>14,155.11</i>
On sinking funds,	2,612.76	—	—	8,927.66
On trust and investment funds,	58.86	1,363.89	—	2,083.04
All other,	3,778.83	649.55	661.12	3,144.41
<b>NON-REVENUE.</b>	<b>\$221,512.54</b>	<b>\$69,469.88</b>	<b>\$124,387.42</b>	<b>\$126,596.56</b>
<b>Offsets to outlays,</b>	<b>—</b>	<b>2,225.00</b>	<b>49.50</b>	<b>—</b>
<i>Departmental,</i>	<i>—</i>	<i>2,225.00</i>	<i>49.50</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>170,000.00</b>	<b>49,102.60</b>	<b>88,007.50</b>	<b>90,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>9,000.00</i>	<i>8,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>170,000.00</i>	<i>40,000.00</i>	<i>80,000.00</i>	<i>85,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>102.60</i>	<i>7.50</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>14,283.13</b>	<b>1,675.06</b>	<b>329.04</b>	<b>6,477.64</b>
<i>From sinking funds,</i>	<i>5,374.37</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>8,908.76</i>	<i>1,675.06</i>	<i>329.04</i>	<i>6,477.64</i>
<b>Refunds,</b>	<b>56.82</b>	<b>485.61</b>	<b>1,362.33</b>	<b>3,136.76</b>
<b>Agency, trust, and investment,</b>	<b>37,172.59</b>	<b>15,981.61</b>	<b>34,639.05</b>	<b>26,982.16</b>
<i>Taxes and licenses for State,</i>	<i>21,369.96</i>	<i>9,760.00</i>	<i>20,640.69</i>	<i>17,453.00</i>
<i>Taxes for county,</i>	<i>11,116.40</i>	<i>5,605.26</i>	<i>12,376.56</i>	<i>6,238.61</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,686.23</i>	<i>626.35</i>	<i>1,351.80</i>	<i>3,290.55</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>270.00</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$295,576.79	\$103,284.47	\$138,002.78	\$269,493.44
Premiums,	—	102.60	7.50	—
Municipal indebtedness,	170,000.00	49,000.00	88,000.00	90,000.00
Transfers and refunds,	14,339.95	2,160.67	1,691.37	9,614.40
Agency, trust, and investment,	37,172.59	15,981.61	34,639.05	26,982.16
<b>Total receipts,</b>	<b>\$517,089.33</b>	<b>\$170,529.35</b>	<b>\$262,340.70</b>	<b>\$396,090.00</b>
Balance on hand, including funds,	20,242.16	11,437.55	13,053.47	45,890.00
<b>GRAND TOTAL,</b>	<b>\$537,331.49</b>	<b>\$181,966.90</b>	<b>\$275,394.17</b>	<b>\$441,980.00</b>

## Graded According to Population of 1915 — Continued.

## GROUP 8.

PAYMENTS.	North Attleborough POPULATION 9,398	Bridgewater POPULATION 9,381	Ware POPULATION 9,346	Eraintree POPULATION 9,343
<b>Maintenance,</b>	<b>\$211,295.02</b>	<b>\$83,620.59</b>	<b>\$117,690.90</b>	<b>\$183,942.12</b>
<i>Departmental,</i>	<i>172,912.86</i>	<i>83,620.59</i>	<i>104,976.77</i>	<i>138,386.85</i>
General government,	13,397.74	5,244.37	8,211.73	8,733.65
Protection of persons and property,	28,623.91	13,116.47	6,647.94	23,434.37
Health and sanitation,	9,061.77	2,729.36	5,138.38	2,061.29
Highways,	29,973.64	10,092.55	19,613.67	27,911.83
Charities,	24,983.39	8,337.87	13,307.03	8,918.35
Soldiers' benefits,	1,579.00	2,090.95	2,038.93	3,421.78
Schools,	59,446.84	38,863.97	45,463.13	57,908.43
Libraries,	3,931.65	2,608.72	2,002.78	3,330.22
Recreation,	124.80	—	1,428.19	1,908.04
Pensions,	—	—	—	—
Unclassified,	1,790.12	536.33	1,124.99	758.89
<i>Public service enterprises,</i>	<i>38,382.16</i>	<i>—</i>	<i>9,378.24</i>	<i>45,321.66</i>
Electric light,	27,497.78	—	—	28,092.78
Water,	10,884.38	—	9,373.82	17,228.78
All other,	—	—	4.42	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>3,385.89</i>	<i>173.60</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>60.21</i>
<b>Interest,</b>	<b>21,853.71</b>	<b>1,896.45</b>	<b>4,267.36</b>	<b>19,547.60</b>
<i>Loans, general purposes,</i>	<i>14,497.75</i>	<i>1,896.45</i>	<i>4,182.36</i>	<i>8,027.60</i>
<i>Loans, public service enterprises,</i>	<i>7,355.96</i>	<i>—</i>	<i>85.00</i>	<i>11,520.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>10,108.39</b>	<b>18,467.19</b>	<b>13,226.06</b>	<b>26,363.53</b>
<i>Departmental,</i>	<i>7,401.29</i>	<i>18,467.19</i>	<i>12,864.18</i>	<i>18,566.28</i>
General government,	—	1,364.48	—	—
Protection of persons and property,	157.64	4,490.24	—	—
Health and sanitation,	1,195.56	1,922.72	—	—
Highways,	5,526.80	10,191.87	11,009.18	9,957.38
Charities,	—	—	—	—
Schools,	521.29	497.88	—	2,274.35
Libraries,	—	—	—	—
Recreation,	—	—	1,855.00	134.55
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,707.10</i>	<i>—</i>	<i>361.88</i>	<i>13,997.25</i>
Electric light,	1,509.81	—	—	1,708.57
Water,	1,197.29	—	361.88	12,288.68
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>212,245.00</b>	<b>55,000.00</b>	<b>90,600.00</b>	<b>98,931.70</b>
<i>From sinking funds,</i>	<i>5,374.37</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>36,870.63</i>	<i>5,000.00</i>	<i>10,600.00</i>	<i>13,931.70</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>170,000.00</i>	<i>50,000.00</i>	<i>80,000.00</i>	<i>85,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>14,283.13</b>	<b>1,675.06</b>	<b>329.04</b>	<b>6,477.64</b>
<i>To sinking funds from revenue,</i>	<i>6,400.00</i>	<i>—</i>	<i>—</i>	<i>5,550.00</i>
<i>All other,</i>	<i>7,883.13</i>	<i>1,675.06</i>	<i>329.04</i>	<i>927.64</i>
<b>Refunds,</b>	<b>56.82</b>	<b>485.61</b>	<b>1,362.33</b>	<b>3,136.76</b>
<b>Agency, trust, and investment,</b>	<b>37,198.98</b>	<b>15,981.61</b>	<b>34,639.05</b>	<b>41,558.57</b>
<i>Taxes and licenses for State,</i>	<i>21,369.96</i>	<i>9,750.00</i>	<i>20,640.69</i>	<i>17,453.00</i>
<i>Taxes for county,</i>	<i>11,116.40</i>	<i>5,605.26</i>	<i>12,376.56</i>	<i>6,238.61</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,712.62</i>	<i>626.35</i>	<i>1,351.80</i>	<i>17,866.96</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>270.00</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$233,148.73	\$85,517.04	\$121,958.26	\$203,489.72
Permanent debt (except from sinking funds),	36,870.63	5,000.00	10,600.00	13,931.70
Sinking fund requirements from revenue,	6,400.00	—	—	5,550.00
Outlays,	10,108.39	18,467.19	13,226.06	26,363.53
Permanent debt from sinking funds,	5,374.37	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	170,000.00	50,000.00	80,000.00	85,000.00
Transfers (except to sinking funds) and refunds,	7,939.95	2,160.67	1,691.37	4,064.40
Agency, trust, and investment,	37,198.98	15,981.61	34,639.05	41,558.57
<b>Total payments,</b>	<b>\$507,041.05</b>	<b>\$177,126.51</b>	<b>\$262,114.74</b>	<b>\$379,957.92</b>
Balance on hand, including funds,	30,290.44	4,840.39	13,279.43	62,022.08
<b>GRAND TOTAL,</b>	<b>\$537,331.49</b>	<b>\$181,966.90</b>	<b>\$275,394.17</b>	<b>\$441,980.00</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 9.

RECEIPTS.	Northbridge POPULATION 9,254	Middlebor- ough POPULATION 8,631	Milton POPULATION 8,600	Amesbury POPULATION 8,543
<b>REVENUE.</b>	<b>\$114,308.51</b>	<b>\$176,662.77</b>	<b>\$503,678.31</b>	<b>\$205,922.70</b>
<b>General,</b>	<b>106,173.77</b>	<b>113,517.05</b>	<b>413,235.90</b>	<b>135,351.56</b>
<i>Taxes,</i>	<i>103,617.73</i>	<i>99,718.60</i>	<i>412,762.83</i>	<i>134,427.88</i>
Property and poll,	79,541.19	90,797.52	333,877.68	125,464.13
Corporation, bank, etc.,	24,076.54	8,921.08	78,885.15	8,963.75
<i>Licenses and permits,</i>	<i>535.00</i>	<i>504.60</i>	<i>178.25</i>	<i>150.50</i>
<i>Fines and forfeits,</i>	<i>309.16</i>	<i>397.00</i>	<i>239.30</i>	<i>253.00</i>
<i>Grants and gifts,</i>	<i>1,711.88</i>	<i>12,896.95</i>	<i>45.00</i>	<i>520.18</i>
For expenses,	1,711.88	10,746.95	45.00	520.18
For outlays,	—	2,150.00	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>10.52</i>	<i>—</i>
<b>Commercial,</b>	<b>8,135.04</b>	<b>63,145.72</b>	<b>90,442.41</b>	<b>70,571.14</b>
<i>Special assessments,</i>	<i>1,330.69</i>	<i>926.26</i>	<i>9,820.22</i>	<i>18,587.52</i>
To meet expenses,	—	781.76	1,113.53	11,714.84
To meet outlays,	1,330.69	144.50	8,706.69	6,872.68
<i>Privileges,</i>	<i>1,684.81</i>	<i>2,540.04</i>	<i>2,689.52</i>	<i>1,994.20</i>
<i>Departmental,</i>	<i>4,808.98</i>	<i>21,608.26</i>	<i>10,106.87</i>	<i>6,707.99</i>
General government,	—	2,630.00	429.75	1,480.00
Protection of persons and property,	102.40	1,850.14	5,837.70	75.10
Health and sanitation,	460.22	452.55	114.00	407.00
Highways,	44.00	5,111.31	757.84	538.99
Charities,	3,514.51	3,612.79	753.98	367.45
Soldiers' benefits,	514.00	4,996.42	1,012.00	2,374.00
Schools,	173.85	2,642.68	369.65	1,460.45
Libraries,	—	203.08	409.29	—
Recreation,	—	—	406.10	—
Unclassified,	—	109.29	15.56	5.00
<i>Public service enterprises,</i>	<i>—</i>	<i>36,023.25</i>	<i>54,817.94</i>	<i>38,565.53</i>
Electric light,	—	135,962.25	—	—
Water,	—	—	54,817.94	38,565.53
All other,	—	61.00	—	—
<i>Cemeteries,</i>	<i>83.94</i>	<i>—</i>	<i>6,183.02</i>	<i>148.80</i>
<i>Interest,</i>	<i>226.62</i>	<i>2,047.91</i>	<i>6,825.84</i>	<i>4,667.10</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	42.86	435.87	2,244.44	1,193.85
All other,	183.76	1,612.04	4,581.40	3,383.25
<b>NON-REVENUE.</b>	<b>\$47,080.34</b>	<b>\$106,745.10</b>	<b>\$417,850.66</b>	<b>\$136,506.53</b>
<b>Offsets to outlays,</b>	<b>2,406.75</b>	<b>3,344.00</b>	<b>238.88</b>	<b>—</b>
<i>Departmental,</i>	<i>2,406.75</i>	<i>3,344.00</i>	<i>238.88</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>55.00</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>18,460.83</b>	<b>75,000.00</b>	<b>255,000.00</b>	<b>105,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>25,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>15,000.00</i>	<i>75,000.00</i>	<i>230,000.00</i>	<i>105,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>3,460.83</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>1,123.09</b>	<b>458.38</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>1,123.09</i>	<i>458.38</i>	<i>—</i>
<b>Refunds,</b>	<b>17.53</b>	<b>196.22</b>	<b>571.97</b>	<b>44.61</b>
<b>Agency, trust, and investment,</b>	<b>26,195.23</b>	<b>27,081.79</b>	<b>161,531.43</b>	<b>31,461.92</b>
<i>Taxes and licenses for State,</i>	<i>17,908.37</i>	<i>13,287.06</i>	<i>68,854.55</i>	<i>16,881.12</i>
<i>Taxes for county,</i>	<i>7,691.00</i>	<i>7,286.84</i>	<i>24,083.11</i>	<i>9,866.78</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>595.86</i>	<i>6,468.14</i>	<i>68,593.77</i>	<i>4,714.02</i>
<i>All other,</i>	<i>—</i>	<i>39.75</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$116,715.56	\$180,006.77	\$503,967.19	\$205,922.70
Premiums,	—	—	—	—
Municipal indebtedness,	18,460.83	75,000.00	255,000.00	105,000.00
Transfers and refunds,	17.53	1,319.31	1,030.35	44.61
Agency, trust, and investment,	26,195.23	27,081.79	161,531.43	31,461.92
<b>Total receipts,</b>	<b>\$161,389.15</b>	<b>\$283,407.87</b>	<b>\$921,528.97</b>	<b>\$342,429.23</b>
Balance on hand, including funds,	38,839.46	18,177.74	12,831.90	26,814.07
<b>GRAND TOTAL,</b>	<b>\$200,228.61</b>	<b>\$301,585.61</b>	<b>\$934,360.87</b>	<b>\$369,243.30</b>

<sup>1</sup> Includes \$6,928.38 from gas.



## Graded According to Population of 1915 — Continued.

## GROUP 9.

PAYMENTS.	Northbridge POPULATION 9,254	Middlebor- ough POPULATION 8,631	Milton POPULATION 8,600	Amesbury POPULATION 8,543
<b>Maintenance,</b>	<b>\$93,407.22</b>	<b>\$142,578.92</b>	<b>\$369,595.16</b>	<b>\$139,250.82</b>
<i>Departmental,</i>	<i>93,105.57</i>	<i>118,375.55</i>	<i>336,139.81</i>	<i>127,819.10</i>
General government,	3,114.14	9,350.25	20,782.89	11,568.04
Protection of persons and property,	2,625.39	10,841.43	87,589.61	24,197.52
Health and sanitation,	4,447.10	3,752.06	18,502.50	6,964.22
Highways,	19,804.28	23,484.49	69,097.48	30,189.77
Charities,	10,566.79	13,043.17	8,291.36	12,213.63
Soldiers' benefits,	624.00	7,940.74	1,957.50	3,191.90
Schools,	48,649.24	44,535.84	90,897.91	34,077.33
Libraries,	2,575.00	4,688.17	11,357.96	4,056.05
Recreation,	184.13	200.00	16,521.53	68.77
Pensions,	—	—	4,363.33	—
Unclassified,	515.50	539.40	6,777.74	1,291.87
<i>Public service enterprises,</i>	<i>—</i>	<i>24,203.37</i>	<i>24,028.33</i>	<i>11,174.07</i>
Electric light,	—	123,652.62	—	—
Water,	—	—	24,028.33	11,174.07
All other,	—	550.75	—	—
<i>Cemeteries,</i>	<i>301.65</i>	<i>—</i>	<i>9,203.97</i>	<i>257.65</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>223.05</i>	<i>—</i>
<b>Interest,</b>	<b>2,948.23</b>	<b>5,327.39</b>	<b>51,383.19</b>	<b>19,072.35</b>
<i>Loans, general purposes,</i>	<i>2,948.23</i>	<i>3,119.39</i>	<i>34,237.06</i>	<i>9,187.35</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>2,208.00</i>	<i>17,146.13</i>	<i>9,885.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>4,563.82</b>	<b>16,077.96</b>	<b>66,962.69</b>	<b>3,696.92</b>
<i>Departmental,</i>	<i>4,563.82</i>	<i>12,762.36</i>	<i>53,681.85</i>	<i>3,696.92</i>
General government,	—	—	7,340.71	—
Protection of persons and property,	—	1,100.00	17,722.23	3,309.66
Health and sanitation,	—	11,662.36	24,760.48	387.26
Highways,	4,563.82	—	—	—
Charities,	—	—	729.60	—
Schools,	—	—	2,858.00	—
Libraries,	—	—	—	—
Recreation,	—	—	270.83	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>3,315.60</i>	<i>13,280.84</i>	<i>—</i>
Electric light,	—	2 3,315.60	—	—
Water,	—	—	13,280.84	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>26,185.98</b>	<b>86,750.00</b>	<b>265,403.10</b>	<b>143,000.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>10,000.00</i>	<i>11,750.00</i>	<i>35,403.10</i>	<i>38,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>15,000.00</i>	<i>75,000.00</i>	<i>230,000.00</i>	<i>105,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>1,185.98</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>1,123.09</b>	<b>458.38</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>1,123.09</i>	<i>458.38</i>	<i>—</i>
<b>Refunds,</b>	<b>17.53</b>	<b>196.22</b>	<b>571.97</b>	<b>44.61</b>
<b>Agency, trust, and investment,</b>	<b>26,167.59</b>	<b>26,978.32</b>	<b>161,242.68</b>	<b>31,769.36</b>
<i>Taxes and licenses for State,</i>	<i>17,908.37</i>	<i>13,287.06</i>	<i>68,855.30</i>	<i>16,881.12</i>
<i>Taxes for county,</i>	<i>7,691.00</i>	<i>7,286.84</i>	<i>24,083.11</i>	<i>9,866.78</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>568.22</i>	<i>6,364.67</i>	<i>68,304.27</i>	<i>5,021.46</i>
<i>All other,</i>	<i>—</i>	<i>39.75</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$96,355.45	\$147,906.31	\$420,978.35	\$158,323.17
Permanent debt (except from sinking funds),	10,000.00	11,750.00	35,403.10	38,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	4,563.82	16,077.96	66,962.69	3,696.92
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	16,185.98	75,000.00	230,000.00	105,000.00
Transfers (except to sinking funds) and refunds,	17.53	1,319.31	1,030.35	44.61
Agency, trust, and investment,	26,167.59	26,978.32	161,242.68	31,769.36
<b>Total payments,</b>	<b>\$153,290.37</b>	<b>\$279,031.90</b>	<b>\$915,617.17</b>	<b>\$336,834.06</b>
<i>Balance on hand, including funds,</i>	<i>46,938.24</i>	<i>22,553.71</i>	<i>18,743.70</i>	<i>32,409.24</i>
<b>GRAND TOTAL,</b>	<b>\$200,228.61</b>	<b>\$301,585.61</b>	<b>\$934,360.87</b>	<b>\$369,243.30</b>

<sup>1</sup> Includes \$4,554.79 for gas.<sup>2</sup> Includes \$1,056.83 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 10.**

RECEIPTS.	Belmont POPULATION 8,081	Andover POPULATION 7,978	Montague POPULATION 7,925	Marblehead POPULATION 7,606
<b>REVENUE.</b>	<b>\$261,400.84</b>	<b>\$217,360.57</b>	<b>\$112,234.54</b>	<b>\$326,086.76</b>
<b>General,</b>	<b>180,872.24</b>	<b>165,933.61</b>	<b>102,613.89</b>	<b>226,619.80</b>
<i>Taxes,</i>	<i>179,556.97</i>	<i>165,035.90</i>	<i>95,120.27</i>	<i>225,951.02</i>
Property and poll,	162,639.29	135,158.96	83,265.87	219,422.00
Corporation, bank, etc.,	16,917.68	29,866.94	11,854.40	6,532.02
<i>Licenses and permits,</i>	<i>410.75</i>	<i>218.25</i>	<i>6,691.75</i>	<i>164.00</i>
<i>Fines and forfeits,</i>	<i>56.25</i>	<i>43.00</i>	<i>499.87</i>	<i>106.65</i>
<i>Grants and gifts,</i>	<i>848.27</i>	<i>696.46</i>	<i>502.00</i>	<i>395.18</i>
For expenses,	848.27	696.46	302.00	395.13
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>80,528.60</b>	<b>51,376.96</b>	<b>9,620.65</b>	<b>99,466.96</b>
<i>Special assessments,</i>	<i>7,483.94</i>	<i>4,385.71</i>	<i>3,020.41</i>	<i>83.92</i>
To meet expenses,	3,046.12	4,385.71	1,043.56	83.92
To meet outlays,	4,437.82	—	1,976.85	—
<i>Privileges,</i>	<i>3,044.38</i>	<i>2,001.60</i>	<i>—</i>	<i>1,041.63</i>
<i>Departmental,</i>	<i>5,846.51</i>	<i>7,909.10</i>	<i>6,474.51</i>	<i>17,623.65</i>
General government,	265.32	339.00	103.75	203.93
Protection of persons and property,	268.40	172.97	374.82	614.69
Health and sanitation,	3,576.46	2,579.46	265.00	—
Highways,	40.60	1,294.15	726.58	119.00
Charities,	244.15	1,044.78	1,719.40	1,869.13
Soldiers' benefits,	648.00	1,372.00	1,642.00	14,513.28
Schools,	149.06	666.33	1,418.47	33.43
Libraries,	179.72	143.07	224.49	85.19
Recreation,	220.63	—	—	—
Unclassified,	254.17	297.34	—	185.00
<i>Public service enterprises,</i>	<i>58,571.05</i>	<i>23,662.67</i>	<i>—</i>	<i>76,681.60</i>
Electric light,	31,293.20	—	—	41,772.69
Water,	27,277.85	23,582.27	—	34,904.03
All other,	—	80.40	—	4.88
<i>Cemeteries,</i>	<i>1,078.23</i>	<i>872.50</i>	<i>—</i>	<i>337.00</i>
<i>Interest,</i>	<i>4,504.49</i>	<i>12,545.38</i>	<i>125.73</i>	<i>5,699.16</i>
On sinking funds,	2,835.56	1,829.84	—	1,033.72
On trust and investment funds,	—	7,580.81	—	2,163.86
All other,	1,668.93	3,134.73	125.73	501.58
<b>NON-REVENUE.</b>	<b>\$161,722.74</b>	<b>\$193,560.56</b>	<b>\$76,552.16</b>	<b>\$234,662.47</b>
<b>Offsets to outlays,</b>	<b>2,221.36</b>	<b>7,245.53</b>	<b>178.13</b>	<b>1,359.28</b>
<i>Departmental,</i>	<i>239.50</i>	<i>4,000.00</i>	<i>178.18</i>	<i>403.00</i>
<i>Public service enterprises,</i>	<i>1,981.86</i>	<i>3,245.53</i>	<i>—</i>	<i>956.88</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>104,183.20</b>	<b>137,477.00</b>	<b>50,000.00</b>	<b>190,000.00</b>
<i>Loans, general purposes,</i>	<i>25,000.00</i>	<i>67,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>75,000.00</i>	<i>70,000.00</i>	<i>50,000.00</i>	<i>190,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>183.20</i>	<i>477.00</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>4,771.89</b>	<b>6,396.90</b>	<b>—</b>	<b>4,479.91</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>4,771.89</i>	<i>6,396.90</i>	<i>—</i>	<i>4,479.91</i>
<b>Refunds,</b>	<b>1,039.80</b>	<b>343.24</b>	<b>85.68</b>	<b>71.63</b>
<b>Agency, trust, and investment,</b>	<b>49,506.49</b>	<b>42,097.89</b>	<b>26,288.30</b>	<b>38,751.65</b>
<i>Taxes and licenses for State,</i>	<i>20,768.75</i>	<i>23,777.25</i>	<i>14,291.79</i>	<i>22,511.23</i>
<i>Taxes for county,</i>	<i>10,797.51</i>	<i>15,392.08</i>	<i>11,593.07</i>	<i>14,483.29</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>17,940.23</i>	<i>2,928.56</i>	<i>400.44</i>	<i>1,757.13</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$263,622.20	\$224,606.10	\$112,412.72	\$327,446.04
Premiums,	183.20	477.00	—	—
Municipal indebtedness,	104,000.00	137,000.00	50,000.00	190,000.00
Transfers and refunds,	5,811.69	6,740.14	85.68	4,551.54
Agency, trust, and investment,	49,506.49	42,097.89	26,288.30	38,751.65
<b>Total receipts,</b>	<b>\$423,123.58</b>	<b>\$410,921.13</b>	<b>\$188,786.70</b>	<b>\$560,749.23</b>
Balance on hand, including funds,	17,108.73	16,934.66	3,859.96	22,514.04
<b>GRAND TOTAL,</b>	<b>\$440,232.31</b>	<b>\$427,855.79</b>	<b>\$192,646.66</b>	<b>\$583,263.27</b>

## TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1915 — Continued.

## GROUP 10.

PAYMENTS.	Belmont POPULATION 8,081	Andover POPULATION 7,978	Montague POPULATION 7,925	Marblehead POPULATION 7,606
<b>Maintenance,</b> . . . . .	<b>\$161,184.96</b>	<b>\$147,486.56</b>	<b>\$91,639.64</b>	<b>\$220,558.58</b>
<i>Departmental,</i> . . . . .	<i>141,160.26</i>	<i>135,059.85</i>	<i>91,639.64</i>	<i>164,986.75</i>
General government, . . . . .	11,499.94	8,559.05	5,682.03	18,467.56
Protection of persons and property, . . . . .	24,224.62	19,589.76	5,310.03	26,989.32
Health and sanitation, . . . . .	13,488.27	7,476.76	4,008.74	7,011.56
Highways, . . . . .	23,776.91	26,636.80	14,482.34	19,995.56
Charities, . . . . .	3,693.39	11,872.63	11,383.60	17,071.70
Soldiers' benefits, . . . . .	740.00	2,099.70	1,784.67	21,727.74
Schools, . . . . .	49,621.46	50,453.26	43,344.87	45,936.53
Libraries, . . . . .	5,093.37	5,372.94	3,811.72	1,645.83
Recreation, . . . . .	5,246.55	1,004.23	500.00	2,403.12
Pensions, . . . . .	—	300.00	—	—
Unclassified, . . . . .	3,765.75	1,694.72	1,331.64	3,737.83
<i>Public service enterprises,</i> . . . . .	<i>38,087.35</i>	<i>10,446.35</i>	—	<i>52,710.88</i>
Electric light, . . . . .	31,779.18	—	—	39,216.94
Water, . . . . .	6,308.17	10,323.52	—	13,488.54
All other, . . . . .	—	122.83	—	5.40
<i>Cemeteries,</i> . . . . .	<i>1,947.35</i>	<i>1,738.04</i>	—	<i>2,709.65</i>
<i>Administration of trust funds,</i> . . . . .	—	<i>242.32</i>	—	<i>151.30</i>
<b>Interest,</b> . . . . .	<b>29,503.18</b>	<b>12,442.85</b>	<b>2,016.94</b>	<b>18,911.95</b>
<i>Loans, general purposes,</i> . . . . .	<i>19,534.40</i>	<i>5,718.68</i>	<i>2,016.94</i>	<i>10,879.45</i>
<i>Loans, public service enterprises,</i> . . . . .	<i>9,968.78</i>	<i>6,724.17</i>	—	<i>8,032.60</i>
<i>Loans, cemeteries,</i> . . . . .	—	—	—	—
<b>Outlays,</b> . . . . .	<b>55,761.59</b>	<b>84,664.18</b>	<b>12,163.92</b>	<b>34,880.62</b>
<i>Departmental,</i> . . . . .	<i>40,905.48</i>	<i>75,615.11</i>	<i>12,163.92</i>	<i>27,394.31</i>
General government, . . . . .	—	—	1,076.69	—
Protection of persons and property, . . . . .	—	225.74	—	2,989.74
Health and sanitation, . . . . .	26,167.63	52,997.59	1,093.16	—
Highways, . . . . .	10,238.35	20,476.83	7,006.02	16,121.36
Charities, . . . . .	—	—	—	—
Schools, . . . . .	4,195.03	246.95	2,988.05	1,756.21
Libraries, . . . . .	—	1,393.00	—	—
Recreation, . . . . .	304.47	275.00	—	6,527.00
Unclassified, . . . . .	—	—	—	—
<i>Public service enterprises,</i> . . . . .	<i>14,856.11</i>	<i>8,934.07</i>	—	<i>7,486.31</i>
Electric light, . . . . .	5,739.71	—	—	3,683.00
Water, . . . . .	9,116.40	8,934.07	—	3,803.31
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	—	<i>115.00</i>	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>103,752.54</b>	<b>86,000.00</b>	<b>56,500.00</b>	<b>224,500.00</b>
<i>From sinking funds,</i> . . . . .	—	—	—	—
<i>From revenue and other sources,</i> . . . . .	<i>28,752.54</i>	<i>16,000.00</i>	<i>6,500.00</i>	<i>34,500.00</i>
<i>Bonds refunded, current year,</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans),</i> . . . . .	<i>75,000.00</i>	<i>70,000.00</i>	<i>50,000.00</i>	<i>190,000.00</i>
<i>Warrants or orders, previous years,</i> . . . . .	—	—	—	—
<b>Transfers,</b> . . . . .	<b>4,771.89</b>	<b>6,396.90</b>	—	<b>4,479.91</b>
<i>To sinking funds from revenue,</i> . . . . .	<i>4,317.33</i>	<i>2,168.63</i>	—	<i>1,000.00</i>
<i>All other,</i> . . . . .	<i>454.56</i>	<i>4,228.27</i>	—	<i>3,479.91</i>
<b>Refunds,</b> . . . . .	<b>1,039.80</b>	<b>343.24</b>	<b>85.68</b>	<b>71.63</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>56,809.91</b>	<b>46,174.19</b>	<b>26,288.30</b>	<b>41,237.16</b>
<i>Taxes and licenses for State,</i> . . . . .	<i>20,768.75</i>	<i>23,778.00</i>	<i>14,294.79</i>	<i>22,511.23</i>
<i>Taxes for county,</i> . . . . .	<i>10,797.51</i>	<i>15,392.08</i>	<i>11,593.07</i>	<i>14,483.29</i>
<i>Expenditures for grade crossings,</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds,</i> . . . . .	<i>25,243.65</i>	<i>7,004.11</i>	<i>400.44</i>	<i>4,243.64</i>
<i>All other,</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest, . . . . .	\$210,688.14	\$159,929.41	\$93,656.58	\$239,470.53
Permanent debt (except from sinking funds), . . . . .	28,752.54	16,000.00	6,500.00	34,500.00
Sinking fund requirements from revenue, . . . . .	4,317.33	2,158.63	—	1,000.00
Outlays, . . . . .	55,761.59	84,664.18	12,163.92	34,880.62
Permanent debt from sinking funds, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans, . . . . .	75,000.00	70,000.00	50,000.00	190,000.00
Transfers (except to sinking funds) and refunds, . . . . .	1,494.36	4,581.51	85.68	3,551.54
Agency, trust, and investment, . . . . .	56,809.91	46,174.19	26,288.30	41,237.16
<b>Total payments,</b> . . . . .	<b>\$432,823.87</b>	<b>\$383,507.92</b>	<b>\$123,694.48</b>	<b>\$544,639.35</b>
<i>Balance on hand, including funds,</i> . . . . .	<i>7,408.44</i>	<i>44,347.87</i>	<i>3,952.18</i>	<i>38,623.42</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$440,232.31</b>	<b>\$427,855.79</b>	<b>\$127,646.66</b>	<b>\$583,262.27</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 11.

RECEIPTS.	Whitman POPULATION 7,520	Stoneham POPULATION 7,489	Swampscott POPULATION 7,345	Rockland POPULATION 7,074
<b>REVENUE.</b>	<b>\$155,939.98</b>	<b>\$175,049.18</b>	<b>\$318,170.59</b>	<b>\$178,549.61</b>
<b>General,</b>	<b>117,233.52</b>	<b>126,562.66</b>	<b>253,222.25</b>	<b>140,512.13</b>
Taxes, . . . . .	116,238.67	125,506.64	252,171.22	139,327.73
Property and poll, . . . . .	112,111.38	120,751.21	227,727.94	125,039.87
Corporation, bank, etc., . . . . .	4,127.19	4,554.43	24,443.28	14,287.86
Licenses and permits, . . . . .	130.60	291.00	246.00	172.25
Fines and forfeits, . . . . .	2.98	248.00	219.00	281.66
Grants and gifts, . . . . .	861.47	621.06	463.63	750.59
For expenses, . . . . .	861.47	621.06	463.53	730.59
For outlays, . . . . .	—	—	—	—
All other, . . . . .	—	96.86	122.50	—
<b>Commercial,</b>	<b>38,706.46</b>	<b>48,486.62</b>	<b>64,948.34</b>	<b>38,037.48</b>
Special assessments, . . . . .	—	4,079.34	6,999.44	—
To meet expenses, . . . . .	—	3,763.35	6,999.44	—
To meet outlays, . . . . .	—	315.99	—	—
Privileges, . . . . .	4,098.13	1,987.88	1,096.06	1,935.25
Departmental, . . . . .	2,667.64	12,398.47	4,789.83	12,911.13
General government, . . . . .	670.00	1,556.20	883.00	267.07
Protection of persons and property, . . . . .	168.45	528.10	480.24	167.59
Health and sanitation, . . . . .	355.59	6.00	16.08	3.46
Highways, . . . . .	183.18	595.51	22.20	201.94
Charities, . . . . .	818.01	5,281.60	206.01	5,739.47
Soldiers' benefits, . . . . .	5,092.00	4,002.00	2,820.00	5,153.29
Schools, . . . . .	2,262.25	235.84	62.50	1,254.72
Libraries, . . . . .	118.16	120.50	—	123.64
Recreation, . . . . .	—	1.80	299.80	—
Unclassified, . . . . .	—	70.92	—	—
Public service enterprises, . . . . .	19,271.59	25,054.27	44,595.24	20,298.12
Electric light, . . . . .	—	—	—	—
Water, . . . . .	19,271.59	25,054.27	44,595.24	20,298.12
All other, . . . . .	—	—	—	—
Cemeteries, . . . . .	—	2,944.50	1,126.00	—
Interest, . . . . .	5,669.10	2,022.16	6,341.77	2,892.93
On sinking funds, . . . . .	1,688.82	—	2,626.93	—
On trust and investment funds, . . . . .	191.50	103.65	521.32	52.15
All other, . . . . .	3,788.78	1,918.51	3,193.52	2,840.78
<b>NON-REVENUE.</b>	<b>\$197,263.11</b>	<b>\$221,969.17</b>	<b>\$355,425.09</b>	<b>\$145,804.63</b>
<b>Offsets to outlays,</b>	<b>1,647.60</b>	<b>7,058.10</b>	<b>1,000.00</b>	<b>3,638.65</b>
Departmental, . . . . .	1,647.60	6,643.75	1,000.00	2,082.91
Public service enterprises, . . . . .	—	414.35	—	1,555.74
Cemeteries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b>	<b>171,250.00</b>	<b>172,046.94</b>	<b>289,841.30</b>	<b>115,020.75</b>
Loans, general purposes, . . . . .	1,260.00	30,000.00	83,000.00	15,000.00
Loans, public service enterprises, . . . . .	—	1,000.00	6,000.00	—
Loans, cemeteries, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans (including revenue loans), . . . . .	170,000.00	141,000.00	200,000.00	100,000.00
Unpaid warrants or orders, current year, . . . . .	—	—	—	—
Premiums, . . . . .	—	46.94	841.30	20.75
<b>Transfers,</b>	<b>3,929.01</b>	<b>2,049.95</b>	<b>5,972.73</b>	<b>235.45</b>
From sinking funds, . . . . .	—	—	—	—
All other, . . . . .	3,929.01	2,049.95	5,972.73	235.45
<b>Refunds,</b>	<b>5.84</b>	<b>340.38</b>	<b>793.56</b>	<b>7,339.64</b>
<b>Agency, trust, and investment,</b>	<b>20,430.66</b>	<b>40,473.80</b>	<b>57,817.50</b>	<b>19,570.14</b>
Taxes and licenses for State, . . . . .	12,889.75	12,395.48	33,247.50	12,090.00
Taxes for county, . . . . .	7,236.83	6,285.87	23,961.36	6,950.51
Reimbursements for grade crossings, . . . . .	—	—	—	—
Sinking and other permanent funds, . . . . .	254.08	21,792.45	608.64	529.63
All other, . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays, . . . . .	\$157,587.58	\$182,107.28	\$319,170.59	\$182,188.26
Premiums, . . . . .	—	46.94	841.30	20.75
Municipal indebtedness, . . . . .	171,250.00	172,000.00	289,000.00	115,000.00
Transfers and refunds, . . . . .	3,934.85	2,390.33	6,766.29	7,575.09
Agency, trust, and investment, . . . . .	20,430.66	40,473.80	57,817.50	19,570.14
<b>Total receipts,</b>	<b>\$353,203.09</b>	<b>\$397,018.35</b>	<b>\$673,595.68</b>	<b>\$324,354.24</b>
Balance on hand, including funds, . . . . .	11,235.29	2,506.44	42,620.40	37,885.36
<b>GRAND TOTAL,</b>	<b>\$364,438.33</b>	<b>\$399,524.79</b>	<b>\$716,216.08</b>	<b>\$362,239.60</b>

## Graded According to Population of 1915 — Continued.

## GROUP 11.

PAYMENTS.	Whitman POPULATION 7,520	Stoneham POPULATION 7,489	Swampscott POPULATION 7,345	Rockland POPULATION 7,074
<b>Maintenance,</b>	<b>\$119,874.95</b>	<b>\$135,523.88</b>	<b>\$194,062.75</b>	<b>\$131,649.29</b>
<i>Departmental,</i>	<i>110,288.31</i>	<i>124,161.71</i>	<i>175,534.60</i>	<i>118,539.41</i>
General government,	9,075.91	9,304.31	13,652.30	6,692.60
Protection of persons and property,	11,368.42	18,715.58	33,673.46	13,507.98
Health and sanitation,	3,486.67	8,781.47	12,882.07	2,062.09
Highways,	19,290.00	17,896.17	39,291.37	24,661.45
Charities,	9,705.53	11,926.93	3,351.97	20,446.70
Soldiers' benefits,	7,581.85	7,404.84	5,645.20	7,307.93
Schools,	45,715.43	43,099.66	55,728.45	39,536.58
Libraries,	2,222.85	2,475.92	1,490.88	2,438.78
Recreation,	899.85	2,312.83	7,147.07	—
Pensions,	—	—	659.00	—
Unclassified,	941.80	1,434.00	2,012.83	1,885.30
<i>Public service enterprises,</i>	<i>9,586.64</i>	<i>8,745.33</i>	<i>16,963.44</i>	<i>13,109.88</i>
Electric light,	—	—	—	—
Water,	9,586.64	8,744.33	16,940.82	13,109.88
All other,	—	1.00	12.62	—
<i>Cemeteries,</i>	<i>—</i>	<i>2,616.84</i>	<i>1,674.71</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>12,560.37</b>	<b>19,973.99</b>	<b>42,962.25</b>	<b>7,222.68</b>
<i>Loans, general purposes,</i>	<i>8,680.37</i>	<i>11,228.63</i>	<i>26,400.34</i>	<i>6,162.68</i>
<i>Loans, public service enterprises,</i>	<i>3,880.00</i>	<i>8,745.36</i>	<i>16,393.16</i>	<i>1,060.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>168.75</i>	<i>—</i>
<b>Outlays,</b>	<b>11,052.62</b>	<b>45,485.25</b>	<b>117,250.92</b>	<b>26,406.39</b>
<i>Departmental,</i>	<i>6,450.40</i>	<i>41,103.07</i>	<i>108,895.97</i>	<i>24,676.25</i>
General government,	208.00	—	—	557.14
Protection of persons and property,	—	7,784.16	1,187.00	2,020.81
Health and sanitation,	412.00	13,587.54	26,727.02	2,017.01
Highways,	5,830.40	18,368.67	30,585.48	15,284.05
Charities,	—	—	—	—
Schools,	—	—	49,062.14	4,697.24
Libraries,	—	—	1,334.33	—
Recreation,	—	1,362.70	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>4,602.22</i>	<i>4,382.18</i>	<i>7,154.95</i>	<i>1,830.14</i>
Electric light,	—	—	—	—
Water,	4,602.22	4,382.18	6,368.37	1,830.14
All other,	—	—	786.58	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>1,200.00</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>184,562.30</b>	<b>146,623.89</b>	<b>259,127.83</b>	<b>142,500.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>14,550.00</i>	<i>18,623.89</i>	<i>59,127.83</i>	<i>17,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>170,000.00</i>	<i>128,000.00</i>	<i>200,000.00</i>	<i>125,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>12.30</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>3,929.01</b>	<b>2,049.95</b>	<b>5,972.73</b>	<b>235.45</b>
<i>To sinking funds from revenue,</i>	<i>1,697.76</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>All other,</i>	<i>2,231.25</i>	<i>2,049.95</i>	<i>2,972.73</i>	<i>235.45</i>
<b>Refunds,</b>	<b>5.84</b>	<b>340.38</b>	<b>793.56</b>	<b>7,339.64</b>
<b>Agency, trust, and investment,</b>	<b>24,008.74</b>	<b>40,099.76</b>	<b>65,188.63</b>	<b>19,622.29</b>
<i>Taxes and licenses for State,</i>	<i>12,889.75</i>	<i>12,396.48</i>	<i>33,247.60</i>	<i>12,090.00</i>
<i>Taxes for county,</i>	<i>7,286.83</i>	<i>6,285.87</i>	<i>23,961.36</i>	<i>6,950.61</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,832.16</i>	<i>21,418.41</i>	<i>7,979.77</i>	<i>581.78</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$132,435.32	\$155,497.87	\$237,025.00	\$138,871.97
Permanent debt (except from sinking funds),	14,550.00	18,623.89	59,127.83	17,500.00
Sinking fund requirements from revenue,	1,697.76	—	3,000.00	—
Outlays,	11,052.62	45,485.25	117,250.92	26,406.39
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	170,012.30	128,000.00	200,000.00	125,000.00
Transfers (except to sinking funds) and refunds,	2,237.09	2,390.33	3,766.29	7,575.09
Agency, trust, and investment,	24,008.74	40,099.76	65,188.63	19,622.29
<b>Total payments,</b>	<b>\$355,993.83</b>	<b>\$390,097.10</b>	<b>\$685,358.67</b>	<b>\$334,975.74</b>
Balance on hand, including funds,	8,444.55	9,427.69	30,557.41	27,263.86
<b>GRAND TOTAL,</b>	<b>\$364,438.38</b>	<b>\$399,524.79</b>	<b>\$716,216.08</b>	<b>\$362,239.60</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 12.

RECEIPTS.	Stoughton POPULATION 6,982	Reading POPULATION 6,805	Maynard POPULATION 6,770	Hudson POPULATION 6,758
<b>REVENUE.</b>	<b>\$134,297.90</b>	<b>\$249,154.02</b>	<b>\$99,055.26</b>	<b>\$171,304.18</b>
<b>General,</b>	<b>101,647.27</b>	<b>151,114.05</b>	<b>75,246.65</b>	<b>109,606.85</b>
<i>Taxes,</i>	<i>99,638.79</i>	<i>150,060.75</i>	<i>73,820.01</i>	<i>108,511.62</i>
Property and poll,	94,637.45	137,679.27	72,755.36	85,913.23
Corporation, bank, etc.,	5,001.34	12,381.48	1,064.65	22,398.29
<i>Licenses and permits,</i>	<i>445.50</i>	<i>115.00</i>	<i>321.50</i>	<i>166.00</i>
<i>Fines and forfeits,</i>	<i>316.00</i>	<i>112.00</i>	<i>591.56</i>	<i>467.99</i>
<i>Grants and gifts,</i>	<i>746.98</i>	<i>826.30</i>	<i>513.58</i>	<i>641.42</i>
For expenses,	746.98	826.30	513.58	641.42
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>19.92</i>
<b>Commercial,</b>	<b>32,650.63</b>	<b>98,039.97</b>	<b>23,808.61</b>	<b>61,697.33</b>
<i>Special assessments,</i>	<i>717.48</i>	<i>1,361.25</i>	<i>256.02</i>	<i>972.57</i>
To meet expenses,	277.12	1,361.25	256.02	972.57
To meet outlays,	440.36	—	—	—
<i>Privileges,</i>	<i>1,010.81</i>	<i>2,703.41</i>	<i>176.52</i>	<i>946.82</i>
<i>Departmental,</i>	<i>10,303.55</i>	<i>9,701.38</i>	<i>2,189.76</i>	<i>12,369.72</i>
General government,	1,571.00	7.00	3.26	839.50
Protection of persons and property,	508.82	1,109.76	56.56	301.78
Health and sanitation,	18.00	30.00	59.29	7,551.47
Highways,	144.11	382.63	157.26	49.50
Charities,	3,731.29	2,822.24	1,430.28	1,574.08
Soldiers' benefits,	3,950.00	1,778.00	320.00	1,238.00
Schools,	323.26	3,489.75	29.96	669.90
Libraries,	57.07	82.00	31.65	145.49
Recreation,	—	—	—	—
Unclassified,	—	—	101.50	—
<i>Public service enterprises,</i>	<i>17,409.08</i>	<i>79,826.17</i>	<i>15,722.50</i>	<i>44,646.53</i>
Electric light,	—	56,045.42	—	28,643.41
Water,	17,409.08	23,780.75	15,722.50	16,002.12
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,458.25</i>	<i>698.35</i>	<i>757.25</i>
<i>Interest,</i>	<i>3,209.71</i>	<i>2,989.51</i>	<i>4,765.46</i>	<i>2,006.44</i>
On sinking funds,	—	—	3,614.88	—
On trust and investment funds,	1,059.74	19.40	6.00	316.64
All other,	2,149.97	2,970.11	1,144.58	1,688.80
<b>NON-REVENUE.</b>	<b>\$114,080.65</b>	<b>\$207,757.25</b>	<b>\$117,704.06</b>	<b>\$44,771.63</b>
<b>Offsets to outlays,</b>	<b>13,761.04</b>	<b>8,357.92</b>	<b>1,024.10</b>	<b>3,505.56</b>
<i>Departmental,</i>	<i>13,761.04</i>	<i>7,607.71</i>	<i>254.85</i>	<i>3,608.66</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>750.21</i>	<i>769.25</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>77,000.00</b>	<b>167,080.50</b>	<b>55,067.00</b>	<b>20,000.00</b>
<i>Loans, general purposes,</i>	<i>4,000.00</i>	<i>—</i>	<i>63,000.00</i>	<i>20,000.00</i>
<i>Loans, public service enterprises,</i>	<i>3,000.00</i>	<i>17,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>70,000.00</i>	<i>150,000.00</i>	<i>20,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>80.50</i>	<i>2,067.00</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>10,423.64</b>	<b>3,783.60</b>	<b>12,528.06</b>	<b>1,867.62</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>10,423.64</i>	<i>3,783.60</i>	<i>12,528.06</i>	<i>1,867.62</i>
<b>Refunds,</b>	<b>190.13</b>	<b>142.10</b>	<b>113.63</b>	<b>104.96</b>
<b>Agency, trust, and investment,</b>	<b>12,705.84</b>	<b>28,393.13</b>	<b>18,971.27</b>	<b>19,293.49</b>
<i>Taxes and licenses for State,</i>	<i>9,360.00</i>	<i>14,996.94</i>	<i>9,467.50</i>	<i>12,889.85</i>
<i>Taxes for county,</i>	<i>3,345.84</i>	<i>7,553.19</i>	<i>4,917.17</i>	<i>6,778.95</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>5,843.00</i>	<i>4,596.60</i>	<i>1,125.19</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$148,058.94	\$257,511.94	\$100,079.36	\$174,809.74
Premiums,	—	80.50	2,067.00	—
Municipal indebtedness,	77,000.00	167,000.00	83,000.00	20,000.00
Transfers and refunds,	10,613.77	3,925.70	12,641.69	1,972.58
Agency, trust, and investment,	12,705.84	28,393.13	18,971.27	19,293.49
<b>Total receipts,</b>	<b>\$248,378.55</b>	<b>\$456,911.27</b>	<b>\$216,759.32</b>	<b>\$216,075.81</b>
Balance on hand, including funds,	10,082.02	6,482.92	5,388.06	16,776.24
<b>GRAND TOTAL,</b>	<b>\$258,460.57</b>	<b>\$463,394.19</b>	<b>\$222,147.38</b>	<b>\$232,852.05</b>

## TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1915 — Continued.

## GROUP 12.

PAYMENTS.	Stoughton POPULATION 6,982	Reading POPULATION 6,805	Maynard POPULATION 6,770	Hudson POPULATION 6,758
<b>Maintenance,</b>	<b>\$102,086.47</b>	<b>\$187,978.81</b>	<b>\$71,835.46</b>	<b>\$112,828.06</b>
<i>Departmental,</i>	<i>95,525.97</i>	<i>123,805.52</i>	<i>66,718.62</i>	<i>85,926.24</i>
General government,	9,064.57	8,191.42	4,284.32	7,106.30
Protection of persons and property,	11,435.82	25,369.10	8,969.98	14,555.00
Health and sanitation,	1,995.03	5,621.81	1,787.94	4,889.67
Highways,	20,073.47	16,488.07	9,034.01	14,819.32
Charities,	9,597.45	8,889.94	7,175.49	7,017.19
Soldiers' benefits,	6,202.36	2,856.60	384.00	2,440.83
Schools,	30,198.16	50,142.72	32,708.79	30,862.21
Libraries,	3,739.84	2,479.91	1,255.62	2,220.45
Recreation,	493.61	641.55	269.69	290.06
Pensions,	—	—	—	—
Unclassified,	2,725.66	3,124.40	848.78	1,725.21
<i>Public service enterprises,</i>	<i>6,560.50</i>	<i>62,117.08</i>	<i>4,416.95</i>	<i>26,030.59</i>
Electric light,	—	51,666.32	—	22,268.77
Water,	6,560.50	10,450.76	4,416.95	3,761.82
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>2,056.21</i>	<i>699.89</i>	<i>861.23</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
<b>Interest,</b>	<b>10,912.13</b>	<b>17,381.99</b>	<b>6,921.42</b>	<b>9,568.01</b>
<i>Loans, general purposes,</i>	<i>4,471.30</i>	<i>6,338.12</i>	<i>1,921.42</i>	<i>5,069.85</i>
<i>Loans, public service enterprises,</i>	<i>6,440.83</i>	<i>11,043.87</i>	<i>5,000.00</i>	<i>4,498.16</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>20,844.51</b>	<b>41,426.66</b>	<b>44,443.70</b>	<b>30,017.70</b>
<i>Departmental,</i>	<i>15,318.81</i>	<i>19,603.75</i>	<i>41,987.78</i>	<i>24,819.43</i>
General government,	—	711.80	460.00	—
Protection of persons and property,	—	452.53	147.00	8,648.31
Health and sanitation,	150.00	1,585.60	—	670.39
Highways,	15,168.81	16,014.92	4,114.91	12,075.73
Charities,	—	—	—	—
Schools,	—	754.48	37,265.87	225.00
Libraries,	—	—	—	—
Recreation,	—	84.42	—	3,200.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>5,525.70</i>	<i>21,822.91</i>	<i>2,455.92</i>	<i>5,198.27</i>
Electric light,	—	16,236.26	—	3,985.99
Water,	5,525.70	5,586.65	2,455.92	1,212.28
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>92,500.00</b>	<b>177,281.92</b>	<b>23,860.00</b>	<b>19,650.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>19,500.00</i>	<i>30,281.92</i>	<i>3,800.00</i>	<i>19,650.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>73,000.00</i>	<i>147,000.00</i>	<i>20,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>10,423.64</b>	<b>3,763.60</b>	<b>12,528.06</b>	<b>1,867.62</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>8,000.00</i>	<i>—</i>
<i>All other,</i>	<i>10,423.64</i>	<i>3,763.60</i>	<i>4,528.06</i>	<i>1,867.62</i>
<b>Refunds,</b>	<b>190.13</b>	<b>142.10</b>	<b>113.63</b>	<b>104.96</b>
<b>Agency, trust, and investment,</b>	<b>12,750.02</b>	<b>28,201.99</b>	<b>27,651.52</b>	<b>19,447.94</b>
<i>Taxes and licenses for State,</i>	<i>9,360.00</i>	<i>14,996.94</i>	<i>9,457.50</i>	<i>12,389.55</i>
<i>Taxes for county,</i>	<i>3,345.84</i>	<i>7,553.19</i>	<i>4,917.17</i>	<i>5,778.95</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>44.18</i>	<i>5,651.86</i>	<i>13,276.85</i>	<i>1,279.64</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$112,998.60	\$205,360.80	\$78,756.88	\$122,396.07
Permanent debt (except from sinking funds),	19,500.00	30,281.92	3,800.00	19,650.00
Sinking fund requirements from revenue,	—	—	8,000.00	—
Outlays,	20,844.51	41,426.66	44,443.70	30,017.70
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	73,000.00	147,000.00	20,000.00	—
Transfers (except to sinking funds) and refunds,	10,613.77	3,925.70	4,641.69	1,972.58
Agency, trust, and investment,	12,750.02	28,201.99	27,651.52	19,447.94
<b>Total payments,</b>	<b>\$249,706.90</b>	<b>\$456,197.07</b>	<b>\$187,293.79</b>	<b>\$193,484.29</b>
<i>Balance on hand, including funds,</i>	<i>8,753.67</i>	<i>7,197.12</i>	<i>34,853.59</i>	<i>39,367.76</i>
<b>GRAND TOTAL,</b>	<b>\$258,460.57</b>	<b>\$463,394.19</b>	<b>\$222,147.38</b>	<b>\$232,852.05</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 13.

RECEIPTS.	Concord POPULATION 6,681	Great Barrington POPULATION 6,627	Needham POPULATION 6,542	Franklin POPULATION 6,440
<b>REVENUE.</b>	<b>\$282,894.01</b>	<b>\$108,623.19</b>	<b>\$197,626.94</b>	<b>\$191,016.37</b>
<b>General,</b>	<b>169,946.83</b>	<b>97,942.45</b>	<b>168,226.44</b>	<b>103,787.66</b>
Taxes, . . . . .	166,763.33	88,302.64	155,018.57	102,402.32
Property and poll, . . . . .	151,070.55	74,306.27	140,144.21	99,705.01
Corporation, bank, etc., . . . . .	15,692.78	13,996.37	18,774.36	2,697.31
Licenses and permits, . . . . .	243.00	8,597.00	196.50	196.07
Fines and forfeits, . . . . .	246.00	611.28	253.00	227.85
Grants and gifts, . . . . .	2,694.60	431.53	8,858.57	969.32
For expenses, . . . . .	2,694.50	431.53	858.37	962.32
For outlays, . . . . .	—	—	8,000.00	—
All other, . . . . .	—	—	—	—
<b>Commercial,</b>	<b>112,947.13</b>	<b>10,680.74</b>	<b>29,400.50</b>	<b>87,223.81</b>
Special assessments, . . . . .	740.05	784.37	3,247.52	52,561.43
To meet expenses, . . . . .	740.05	784.37	2,032.53	237.23
To meet outlays, . . . . .	—	—	1,214.99	52,124.25
Privileges, . . . . .	587.53	1,265.94	1,472.60	420.08
Departmental, . . . . .	24,448.18	6,820.93	3,963.18	10,250.21
General government, . . . . .	432.84	931.80	553.80	1.60
Protection of persons and property, . . . . .	1,400.26	114.29	346.73	483.97
Health and sanitation, . . . . .	336.66	12.00	—	3,643.48
Highways, . . . . .	1,421.93	146.54	435.87	401.09
Charities, . . . . .	4,684.75	1,778.33	1,401.23	3,348.52
Soldiers' benefits, . . . . .	540.00	1,492.00	1,048.00	1,112.25
Schools, . . . . .	15,631.74	2,151.22	112.05	1,260.00
Libraries, . . . . .	—	—	65.50	—
Recreation, . . . . .	—	48.25	—	—
Unclassified, . . . . .	—	146.50	—	—
Public service enterprises, . . . . .	76,182.50	—	17,252.26	23,037.16
Electric light, . . . . .	43,529.67	—	—	—
Water, . . . . .	32,652.83	—	17,252.26	23,037.16
All other, . . . . .	—	—	—	—
Cemeteries, . . . . .	2,000.59	361.70	—	—
Interest, . . . . .	8,988.33	1,447.80	3,464.94	1,159.18
On sinking funds, . . . . .	4,101.85	1,316.37	—	—
On trust and investment funds, . . . . .	4,181.60	—	210.00	—
All other, . . . . .	704.88	131.43	3,254.94	1,159.18
<b>NON-REVENUE.</b>	<b>\$200,473.87</b>	<b>\$61,391.96</b>	<b>\$267,224.33</b>	<b>\$186,331.19</b>
<b>Offsets to outlays,</b>	<b>1,081.67</b>	<b>9.40</b>	<b>10,027.81</b>	<b>1,000.00</b>
Departmental, . . . . .	688.94	9.40	9,061.60	1,000.00
Public service enterprises, . . . . .	392.73	—	966.21	—
Cemeteries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b>	<b>132,000.00</b>	<b>25,000.00</b>	<b>200,050.00</b>	<b>166,985.94</b>
Loans, general purposes, . . . . .	6,000.00	—	10,000.00	135,000.00
Loans, public service enterprises, . . . . .	—	—	30,000.00	—
Loans, cemeteries, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans (including revenue loans), . . . . .	126,000.00	25,000.00	160,000.00	30,000.00
Unpaid warrants or orders, current year, . . . . .	—	—	50.00	1,885.94
Premiums, . . . . .	—	—	—	—
<b>Transfers,</b>	<b>19,232.42</b>	<b>2,750.00</b>	<b>32,959.32</b>	<b>683.04</b>
From sinking funds, . . . . .	4,000.00	—	—	—
All other, . . . . .	15,232.42	2,750.00	32,959.32	683.04
<b>Refunds,</b>	<b>200.00</b>	<b>40.80</b>	<b>657.86</b>	<b>1,739.35</b>
<b>Agency, trust, and investment,</b>	<b>47,959.78</b>	<b>33,591.76</b>	<b>23,529.34</b>	<b>15,922.86</b>
Taxes and licenses for State, . . . . .	20,988.43	19,452.32	16,965.00	12,085.53
Taxes for county, . . . . .	10,189.20	11,639.84	6,064.34	5,798.93
Reimbursements for grade crossings, . . . . .	—	—	—	—
Sinking and other permanent funds, . . . . .	16,782.15	2,499.60	500.00	40.40
All other, . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays, . . . . .	\$283,975.68	\$108,632.59	\$207,654.75	\$192,016.37
Premiums, . . . . .	—	—	50.00	1,985.94
Municipal indebtedness, . . . . .	132,000.00	25,000.00	200,000.00	165,000.00
Transfers and refunds, . . . . .	19,432.42	2,790.80	33,617.18	2,422.39
Agency, trust, and investment, . . . . .	47,959.78	33,591.76	23,529.34	15,922.86
<b>Total receipts,</b>	<b>\$483,367.88</b>	<b>\$170,015.15</b>	<b>\$464,551.27</b>	<b>\$377,347.56</b>
Balance on hand, including funds, . . . . .	50,937.84	12,343.43	20,048.73	10,854.53
<b>GRAND TOTAL,</b>	<b>\$514,305.72</b>	<b>\$182,358.58</b>	<b>\$484,900.00</b>	<b>\$387,702.09</b>

<sup>1</sup> Held for bond redemption fund.



## Graded According to Population of 1915 — Continued.

## GROUP 13.

PAYMENTS.	Concord POPULATION 6,681	Great Barrington POPULATION 6,627	Needham POPULATION 6,542	Franklin POPULATION 6,440
<b>Maintenance,</b>	<b>\$206,848.06</b>	<b>\$83,248.26</b>	<b>\$132,954.25</b>	<b>\$99,070.75</b>
<i>Departmental,</i>	<i>154,825.60</i>	<i>82,248.87</i>	<i>125,568.82</i>	<i>89,176.18</i>
General government,	7,982.73	5,773.71	8,657.49	4,468.09
Protection of persons and property,	22,787.26	5,174.13	18,902.76	8,767.86
Health and sanitation,	7,367.09	2,645.40	4,609.32	6,780.19
Highways,	28,401.41	15,420.59	23,520.70	13,943.44
Charities,	10,805.69	7,852.20	6,988.68	10,327.72
Soldiers' benefits,	788.00	1,797.75	2,256.74	1,448.26
Schools,	68,560.10	36,775.77	50,147.54	41,254.59
Libraries,	4,913.89	4,778.98	2,745.06	1,000.00
Recreation,	2,090.59	759.41	3,212.90	367.25
Pensions,	—	—	—	—
Unclassified,	1,128.74	1,270.43	4,527.63	818.78
<i>Public service enterprises,</i>	<i>48,344.22</i>	<i>—</i>	<i>7,385.43</i>	<i>9,894.57</i>
Electric light,	40,224.03	—	—	—
Water,	8,120.19	—	7,385.43	9,894.57
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>3,423.01</i>	<i>999.89</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>255.33</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>23,978.22</b>	<b>3,798.65</b>	<b>21,442.94</b>	<b>16,817.96</b>
<i>Loans, general purposes,</i>	<i>10,510.09</i>	<i>3,798.65</i>	<i>13,772.84</i>	<i>7,397.96</i>
<i>Loans, public service enterprises,</i>	<i>13,468.13</i>	<i>—</i>	<i>7,670.00</i>	<i>9,420.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>24,230.98</b>	<b>4,360.59</b>	<b>76,463.64</b>	<b>52,427.64</b>
<i>Departmental,</i>	<i>17,394.23</i>	<i>2,362.69</i>	<i>47,339.74</i>	<i>50,570.69</i>
General government,	—	—	500.00	—
Protection of persons and property,	10,473.59	—	2,258.49	1,466.05
Health and sanitation,	46.28	347.09	—	41,446.30
Highways,	3,151.05	1,211.37	7,992.34	5,900.60
Charities,	—	—	—	—
Schools,	—	697.07	13,218.36	1,757.74
Libraries,	—	—	23,370.55	—
Recreation,	1,173.31	307.06	—	—
Unclassified,	2,550.00	—	—	—
<i>Public service enterprises,</i>	<i>6,836.75</i>	<i>—</i>	<i>29,123.90</i>	<i>1,856.95</i>
Electric light,	2,241.76	—	—	—
Water,	4,594.99	—	29,123.90	1,856.95
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,798.00</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>149,000.00</b>	<b>33,600.00</b>	<b>159,551.89</b>	<b>170,000.00</b>
<i>From sinking funds,</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>20,000.00</i>	<i>8,500.00</i>	<i>24,551.89</i>	<i>30,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>125,000.00</i>	<i>25,000.00</i>	<i>135,000.00</i>	<i>140,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>19,232.42</b>	<b>2,750.00</b>	<b>32,959.32</b>	<b>683.04</b>
<i>To sinking funds from revenue,</i>	<i>9,720.00</i>	<i>2,750.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>9,512.42</i>	<i>—</i>	<i>32,959.32</i>	<i>683.04</i>
<b>Refunds,</b>	<b>200.00</b>	<b>40.80</b>	<b>657.86</b>	<b>1,739.35</b>
<b>Agency, trust, and investment,</b>	<b>62,289.03</b>	<b>37,654.13</b>	<b>23,529.34</b>	<b>15,922.46</b>
<i>Taxes and licenses for State,</i>	<i>20,988.43</i>	<i>19,452.32</i>	<i>16,965.00</i>	<i>12,083.53</i>
<i>Taxes for county,</i>	<i>10,189.20</i>	<i>11,639.84</i>	<i>6,064.34</i>	<i>3,798.93</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>31,111.40</i>	<i>6,561.97</i>	<i>500.00</i>	<i>40.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$230,826.28	\$87,046.91	\$154,397.19	\$115,888.71
Permanent debt (except from sinking funds),	20,000.00	8,500.00	24,551.89	30,000.00
Sinking fund requirements from revenue,	9,720.00	2,750.00	—	—
Outlays,	24,230.98	4,360.59	76,463.64	52,427.64
Permanent debt from sinking funds,	4,000.00	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	125,000.00	25,000.00	135,000.00	140,000.00
Transfers (except to sinking funds) and refunds,	9,712.42	40.80	33,617.18	2,422.39
Agency, trust, and investment,	62,289.03	37,654.13	23,529.34	15,922.46
<b>Total payments,</b>	<b>\$485,778.71</b>	<b>\$166,352.43</b>	<b>\$447,559.24</b>	<b>\$356,661.20</b>
Balance on hand, including funds,	28,527.01	17,006.15	37,340.76	31,040.89
<b>GRAND TOTAL,</b>	<b>\$514,305.72</b>	<b>\$182,358.58</b>	<b>\$484,900.00</b>	<b>\$387,702.09</b>

<sup>1</sup> Includes \$15,000 sewer debt paid from bond redemption fund.

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 14.

RECEIPTS.	Wellesley POPULATION 6,439	Fairhaven POPULATION 6,277	Ipswich POPULATION 6,272	Ludlow POPULATION 6,251
<b>REVENUE.</b>	<b>\$311,092.60</b>	<b>\$104,350.46</b>	<b>\$160,125.92</b>	<b>\$91,148.00</b>
<b>General,</b>	<b>222,988.13</b>	<b>86,388.44</b>	<b>103,956.63</b>	<b>86,280.67</b>
<i>Taxes,</i>	<i>221,656.81</i>	<i>85,157.67</i>	<i>98,183.62</i>	<i>85,127.42</i>
Property and poll,	201,868.18	76,999.95	92,998.22	84,529.90
Corporation, bank, etc.,	19,788.63	8,157.72	5,185.40	597.52
<i>Licenses and permits,</i>	<i>157.00</i>	<i>87.50</i>	<i>4,743.25</i>	<i>396.50</i>
<i>Fines and forfeits,</i>	<i>498.00</i>	<i>16.85</i>	<i>673.89</i>	<i>359.50</i>
<i>Grants and gifts,</i>	<i>676.32</i>	<i>1,126.42</i>	<i>355.87</i>	<i>397.25</i>
For expenses,	676.32	1,126.42	355.87	397.25
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>88,104.47</b>	<b>17,962.02</b>	<b>56,169.29</b>	<b>4,867.33</b>
<i>Special assessments,</i>	<i>1,602.62</i>	<i>3,064.96</i>	<i>1,334.20</i>	<i>2,014.79</i>
To meet expenses,	1,602.62	47.95	1,334.20	1,354.36
To meet outlays,	—	3,017.01	—	660.43
<i>Privileges,</i>	<i>4,279.99</i>	<i>2,546.05</i>	<i>1,477.08</i>	<i>507.75</i>
<i>Departmental,</i>	<i>6,438.63</i>	<i>6,746.86</i>	<i>11,435.44</i>	<i>1,549.62</i>
General government,	446.80	621.00	1,020.51	—
Protection of persons and property,	1,520.06	141.30	931.91	75.99
Health and sanitation,	147.31	1,196.09	95.00	—
Highways,	1,127.23	36.80	876.69	80.82
Charities,	1,367.56	2,487.67	3,188.36	518.12
Soldiers' benefits,	294.00	2,264.00	2,575.00	390.00
Schools,	373.05	—	2,686.00	238.69
Libraries,	220.15	—	—	—
Recreation,	642.47	—	—	238.50
Unclassified,	300.00	—	61.97	7.50
<i>Public service enterprises,</i>	<i>69,089.17</i>	<i>—</i>	<i>35,318.12</i>	<i>—</i>
Electric light,	37,773.05	—	20,069.33	—
Water,	31,316.12	—	15,248.79	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>1,107.85</i>	<i>309.50</i>
<i>Interest,</i>	<i>6,694.06</i>	<i>5,604.15</i>	<i>5,496.60</i>	<i>485.67</i>
On sinking funds,	3,318.02	—	2,966.00	—
On trust and investment funds,	860.00	5,187.03	51.18	135.14
All other,	2,516.04	417.12	2,479.42	350.53
<b>NON-REVENUE.</b>	<b>\$652,766.96</b>	<b>\$69,159.57</b>	<b>\$182,294.40</b>	<b>\$94,772.82</b>
<b>Offsets to outlays,</b>	<b>17,111.36</b>	<b>68.28</b>	<b>2,196.45</b>	<b>4,901.00</b>
<i>Departmental,</i>	<i>16,179.69</i>	<i>68.28</i>	<i>1,809.00</i>	<i>4,901.00</i>
<i>Public service enterprises,</i>	<i>931.67</i>	<i>—</i>	<i>387.45</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>287,177.00</b>	<b>52,300.00</b>	<b>135,110.50</b>	<b>75,000.00</b>
<i>Loans, general purposes,</i>	<i>150,000.00</i>	<i>8,300.00</i>	<i>33,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>26,000.00</i>	<i>—</i>	<i>12,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>110,000.00</i>	<i>40,000.00</i>	<i>90,000.00</i>	<i>75,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>1,177.00</i>	<i>—</i>	<i>110.60</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>148,840.34</b>	<b>15.00</b>	<b>4,707.66</b>	<b>—</b>
<i>From sinking funds,</i>	<i>140,000.00</i>	<i>15.00</i>	<i>4,707.66</i>	<i>—</i>
<i>All other,</i>	<i>8,840.34</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>5,119.87</b>	<b>202.46</b>	<b>2,476.36</b>	<b>1.20</b>
<b>Agency, trust, and investment,</b>	<b>191,518.39</b>	<b>16,573.83</b>	<b>37,803.33</b>	<b>14,870.62</b>
<i>Taxes and licenses for State,</i>	<i>37,783.47</i>	<i>11,224.37</i>	<i>15,162.05</i>	<i>10,043.00</i>
<i>Taxes for county,</i>	<i>13,318.67</i>	<i>5,346.46</i>	<i>8,959.12</i>	<i>3,968.03</i>
<i>Reimbursements for grade crossings,</i>	<i>140,421.25</i>	<i>3.00</i>	<i>13,692.16</i>	<i>859.59</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$328,203.96	\$104,418.74	\$162,322.37	\$96,049.00
Premiums,	1,177.00	—	110.60	—
Municipal indebtedness,	286,000.00	52,300.00	135,000.00	75,000.00
Transfers and refunds,	156,960.21	217.46	7,184.02	1.20
Agency, trust, and investment,	191,518.39	16,573.83	37,803.33	14,870.62
<b>Total receipts,</b>	<b>\$963,859.56</b>	<b>\$173,510.03</b>	<b>\$342,420.32</b>	<b>\$185,920.82</b>
Balance on hand, including funds,	39,343.16	16,336.51	29,964.95	10,390.86
<b>GRAND TOTAL,</b>	<b>\$1,003,202.72</b>	<b>\$189,846.54</b>	<b>\$372,385.27</b>	<b>\$196,311.68</b>

## Graded According to Population of 1915 — Continued.

## GROUP 14.

PAYMENTS.	Wellesley POPULATION 6,439	Fairhaven POPULATION 6,277	Ipswich POPULATION 6,272	Ludlow POPULATION 6,251
<b>Maintenance,</b>	<b>\$226,797.15</b>	<b>\$82,901.67</b>	<b>\$125,900.15</b>	<b>\$74,560.14</b>
<i>Departmental,</i>	<i>173,974.28</i>	<i>82,893.67</i>	<i>101,322.72</i>	<i>74,083.54</i>
General government,	12,997.47	7,397.44	8,488.54	3,129.95
Protection of persons and property,	33,256.47	9,350.76	14,451.53	4,751.70
Health and sanitation,	4,585.03	10,024.90	4,286.36	884.96
Highways,	34,680.24	17,441.32	15,937.54	15,955.86
Charities,	7,898.16	5,409.70	14,363.11	9,647.72
Soldiers' benefits,	374.00	2,607.45	3,918.89	352.00
Schools,	61,940.15	26,946.93	38,550.52	37,802.41
Libraries,	5,349.65	—	—	1,083.70
Recreation,	9,304.73	1,633.77	453.62	159.25
Pensions,	793.75	—	300.00	—
Unclassified,	2,794.63	1,481.40	572.61	315.99
<i>Public service enterprises,</i>	<i>52,822.87</i>	<i>—</i>	<i>22,678.21</i>	<i>—</i>
Electric light,	34,652.37	—	18,614.20	—
Water,	18,170.50	—	4,052.01	—
All other,	—	—	12.00	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>1,899.22</i>	<i>476.60</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>8.00</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>19,951.11</b>	<b>6,272.26</b>	<b>13,346.34</b>	<b>3,811.49</b>
<i>Loans, general purposes,</i>	<i>11,986.66</i>	<i>6,272.26</i>	<i>3,176.34</i>	<i>3,811.49</i>
<i>Loans, public service enterprises,</i>	<i>7,964.45</i>	<i>—</i>	<i>10,170.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>137,961.82</b>	<b>10,482.96</b>	<b>58,350.74</b>	<b>10,281.91</b>
<i>Departmental,</i>	<i>94,503.04</i>	<i>10,482.96</i>	<i>40,688.43</i>	<i>10,281.91</i>
General government,	501.00	1,000.00	—	—
Protection of persons and property,	2,726.60	300.00	—	78.70
Health and sanitation,	69,052.51	2,520.47	—	—
Highways,	7,297.13	268.31	2,387.59	9,630.73
Charities,	—	—	—	—
Schools,	14,435.32	6,366.83	38,300.84	—
Libraries,	—	—	—	—
Recreation,	495.39	27.35	—	572.48
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>43,453.78</i>	<i>—</i>	<i>17,496.33</i>	<i>—</i>
Electric light,	5,966.75	—	3,961.85	—
Water,	37,487.03	—	13,534.48	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>165.98</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>277,577.54</b>	<b>56,780.12</b>	<b>97,850.00</b>	<b>75,000.00</b>
<i>From sinking funds,</i>	<i>140,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>27,577.54</i>	<i>12,780.12</i>	<i>10,350.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>110,000.00</i>	<i>40,000.00</i>	<i>87,500.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>148,840.34</b>	<b>15.00</b>	<b>4,707.66</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>3,000.00</i>	<i>—</i>	<i>4,276.52</i>	<i>—</i>
<i>All other,</i>	<i>145,840.34</i>	<i>15.00</i>	<i>431.14</i>	<i>—</i>
<b>Refunds,</b>	<b>8,119.87</b>	<b>202.46</b>	<b>2,476.36</b>	<b>1.20</b>
<b>Agency, trust, and investment,</b>	<b>57,097.14</b>	<b>16,573.83</b>	<b>38,562.86</b>	<b>14,822.24</b>
<i>Taxes and licenses for State,</i>	<i>37,783.47</i>	<i>11,224.37</i>	<i>15,162.05</i>	<i>10,043.25</i>
<i>Taxes for county,</i>	<i>13,313.67</i>	<i>5,346.46</i>	<i>8,959.12</i>	<i>3,968.03</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>6,000.00</i>	<i>3.00</i>	<i>14,461.69</i>	<i>810.96</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$246,748.26	\$89,173.93	\$139,246.49	\$78,371.63
Permanent debt (except from sinking funds),	27,577.54	12,780.12	10,350.00	5,000.00
Sinking fund requirements from revenue,	3,000.00	—	4,276.52	—
Outlays,	137,961.82	10,482.96	58,350.74	10,281.91
Permanent debt from sinking funds,	140,000.00	—	—	—
Bonds refunded, current year,	—	4,000.00	—	—
Temporary loans,	110,000.00	40,000.00	87,500.00	70,000.00
Transfers (except to sinking funds) and refunds,	153,960.21	217.46	2,907.50	1.20
Agency, trust, and investment,	57,097.14	16,573.83	38,562.86	14,822.24
<b>Total payments,</b>	<b>\$876,344.97</b>	<b>\$173,228.30</b>	<b>\$341,194.11</b>	<b>\$178,476.98</b>
Balance on hand, including funds,	126,857.75	16,618.24	31,191.16	17,834.10
<b>GRAND TOTAL,</b>	<b>\$1,003,202.72</b>	<b>\$189,846.54</b>	<b>\$372,385.27</b>	<b>\$196,311.08</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 15.**

RECEIPTS.	Grafton POPULATION 6,250	Spencer POPULATION 5,994	North Andover POPULATION 5,956	Westborough POPULATION 5,925
<b>REVENUE.</b>	<b>\$92,943.60</b>	<b>\$92,207.76</b>	<b>\$146,592.39</b>	<b>\$101,317.62</b>
<b>General,</b>	<b>81,408.90</b>	<b>67,688.27</b>	<b>120,989.64</b>	<b>69,505.25</b>
<i>Taxes,</i>	<i>73,726.10</i>	<i>58,849.67</i>	<i>120,138.07</i>	<i>68,531.88</i>
Property and poll,	67,063.87	46,237.03	101,373.26	63,391.39
Corporation, bank, etc.,	6,662.23	12,612.64	18,764.81	5,139.99
<i>Licenses and permits,</i>	<i>5,940.50</i>	<i>7,557.50</i>	<i>121.60</i>	<i>76.00</i>
<i>Fines and forfeits,</i>	<i>66.42</i>	<i>39.19</i>	<i>154.00</i>	<i>173.64</i>
<i>Grants and gifts,</i>	<i>1,675.88</i>	<i>1,241.91</i>	<i>576.07</i>	<i>724.23</i>
For expenses,	1,675.88	1,241.91	576.07	724.23
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>11,534.70</b>	<b>24,519.49</b>	<b>25,602.75</b>	<b>31,812.27</b>
<i>Special assessments,</i>	<i>263.70</i>	<i>1,062.01</i>	<i>837.28</i>	<i>901.73</i>
To meet expenses,	233.25	1,062.01	837.28	901.73
To meet outlays,	30.45	—	—	—
<i>Privileges,</i>	<i>2,104.52</i>	<i>733.62</i>	<i>5,677.96</i>	<i>3,193.83</i>
<i>Departmental,</i>	<i>6,596.88</i>	<i>8,057.91</i>	<i>2,972.29</i>	<i>10,576.68</i>
General government,	861.65	466.00	17.00	1,352.31
Protection of persons and property,	342.85	231.82	305.80	440.38
Health and sanitation,	—	2.91	86.62	3,989.43
Highways,	134.18	530.62	—	394.42
Charities,	4,358.69	3,773.84	1,443.56	1,523.99
Soldiers' benefits,	798.00	1,994.00	842.00	2,342.00
Schools,	77.20	1,042.49	208.26	404.95
Libraries,	24.31	12.73	—	129.20
Recreation,	—	—	—	—
Unclassified,	—	3.50	69.05	—
<i>Public service enterprises,</i>	<i>—</i>	<i>8,456.11</i>	<i>13,751.15</i>	<i>10,144.96</i>
Electric light,	—	—	—	—
Water,	—	8,456.11	13,751.15	10,144.96
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,181.92</i>	<i>442.50</i>	<i>—</i>	<i>2,275.13</i>
<i>Interest,</i>	<i>1,387.68</i>	<i>5,767.34</i>	<i>4,364.08</i>	<i>4,719.94</i>
On sinking funds,	—	—	2,717.93	2,171.79
On trust and investment funds,	715.16	4,454.54	321.88	1,087.30
All other,	672.52	1,312.80	1,324.77	1,460.85
<b>NON-REVENUE.</b>	<b>\$45,308.62</b>	<b>\$44,035.68</b>	<b>\$149,052.31</b>	<b>\$98,533.76</b>
<b>Offsets to outlays,</b>	<b>—</b>	<b>1,971.03</b>	<b>2,059.57</b>	<b>2,000.00</b>
<i>Departmental,</i>	<i>—</i>	<i>1,971.03</i>	<i>1,398.66</i>	<i>2,000.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>660.91</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>30,000.00</b>	<b>22,421.99</b>	<b>117,293.93</b>	<b>61,011.46</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>	<i>6,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>19,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>30,000.00</i>	<i>16,000.00</i>	<i>98,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>2,421.99</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>293.93</i>	<i>11.46</i>
<b>Transfers,</b>	<b>487.82</b>	<b>743.12</b>	<b>1,865.57</b>	<b>4,533.54</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	487.82	743.12	1,865.57	4,533.54
<b>Refunds,</b>	<b>2.64</b>	<b>561.47</b>	<b>62.70</b>	<b>182.87</b>
<b>Agency, trust, and investment,</b>	<b>14,818.16</b>	<b>18,338.07</b>	<b>27,770.54</b>	<b>30,805.89</b>
<i>Taxes and licenses for State,</i>	<i>9,530.50</i>	<i>12,630.57</i>	<i>15,015.50</i>	<i>8,277.74</i>
<i>Taxes for county,</i>	<i>3,448.00</i>	<i>4,288.00</i>	<i>10,267.79</i>	<i>3,713.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,839.66</i>	<i>1,429.50</i>	<i>2,487.25</i>	<i>18,815.15</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$92,943.60	\$94,178.79	\$148,651.96	\$103,317.52
Premiums,	—	—	293.93	11.46
Municipal indebtedness,	30,000.00	22,421.99	117,000.00	61,000.00
Transfers and refunds,	490.46	1,304.59	1,925.27	4,716.41
Agency, trust, and investment,	14,818.16	18,338.07	27,770.54	30,805.89
<b>Total receipts,</b>	<b>\$138,252.22</b>	<b>\$136,243.44</b>	<b>\$295,644.70</b>	<b>\$199,851.28</b>
<i>Balance on hand, including funds,</i>	<i>16,307.98</i>	<i>13,684.66</i>	<i>18,816.14</i>	<i>13,245.46</i>
<b>GRAND TOTAL,</b>	<b>\$154,560.20</b>	<b>\$149,928.10</b>	<b>\$314,460.84</b>	<b>\$213,096.73</b>

## TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1915 — Continued.

## GROUP 15.

PAYMENTS.	Grafton POPULATION 6,250	Spencer POPULATION 5,994	North Andover POPULATION 5,956	Westborough POPULATION 5,925
<b>Maintenance,</b>	<b>\$74,180.63</b>	<b>\$74,513.59</b>	<b>\$111,236.38</b>	<b>\$74,682.10</b>
<i>Departmental,</i>	<i>72,332.46</i>	<i>68,046.85</i>	<i>103,749.26</i>	<i>69,470.69</i>
General government,	4,622.54	5,498.13	6,711.17	5,078.95
Protection of persons and property,	5,846.82	7,666.42	13,433.89	7,517.08
Health and sanitation,	1,062.34	2,579.71	2,347.81	3,593.27
Highways,	16,566.24	17,407.37	26,468.10	15,248.79
Charities,	12,632.21	10,098.76	9,125.57	7,036.05
Soldiers' benefits,	954.00	3,025.45	904.00	3,348.00
Schools,	28,471.64	19,949.68	39,014.78	24,353.54
Libraries,	1,393.03	1,320.92	3,379.73	2,178.51
Recreation,	203.16	32.00	465.31	—
Pensions,	—	—	—	—
Unclassified,	580.48	468.41	1,898.90	1,116.50
<i>Public service enterprises,</i>	<i>—</i>	<i>2,648.55</i>	<i>7,487.12</i>	<i>3,204.04</i>
Electric light,	—	—	—	—
Water,	—	2,648.55	7,474.52	3,204.04
All other,	—	—	12.60	—
<i>Cemeteries,</i>	<i>1,760.75</i>	<i>422.88</i>	<i>—</i>	<i>1,996.12</i>
<i>Administration of trust funds,</i>	<i>97.42</i>	<i>3,395.81</i>	<i>—</i>	<i>11.25</i>
<b>Interest,</b>	<b>3,902.15</b>	<b>1,190.75</b>	<b>11,161.96</b>	<b>7,442.66</b>
<i>Loans, general purposes,</i>	<i>3,902.15</i>	<i>598.82</i>	<i>5,001.96</i>	<i>5,362.66</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>591.93</i>	<i>6,160.00</i>	<i>2,080.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>3,180.43</b>	<b>32,168.71</b>	<b>44,535.97</b>	<b>15,276.08</b>
<i>Departmental,</i>	<i>3,180.43</i>	<i>28,358.50</i>	<i>20,050.88</i>	<i>12,711.14</i>
General government,	—	82.00	—	—
Protection of persons and property,	289.14	—	1,950.92	3,392.91
Health and sanitation,	—	517.57	4,374.04	445.03
Highways,	2,891.29	25,225.36	13,362.02	7,958.11
Charities,	—	—	—	—
Schools,	—	—	364.00	915.09
Libraries,	—	—	—	—
Recreation,	—	2,533.37	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>3,810.41</i>	<i>24,484.99</i>	<i>2,400.14</i>
Electric light,	—	—	—	—
Water,	—	3,810.41	24,484.99	2,400.14
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>164.80</i>
<b>Municipal indebtedness,</b>	<b>34,280.00</b>	<b>21,400.00</b>	<b>100,000.00</b>	<b>57,750.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,280.00</i>	<i>5,400.00</i>	<i>10,000.00</i>	<i>2,750.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>30,000.00</i>	<i>16,000.00</i>	<i>90,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>487.82</b>	<b>743.12</b>	<b>1,865.57</b>	<b>4,533.54</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>1,500.00</i>	<i>3,500.00</i>
<i>All other,</i>	<i>487.82</i>	<i>743.12</i>	<i>365.57</i>	<i>1,033.54</i>
<b>Refunds,</b>	<b>2.64</b>	<b>561.47</b>	<b>62.70</b>	<b>182.87</b>
<b>Agency, trust, and investment,</b>	<b>14,975.54</b>	<b>18,359.61</b>	<b>31,579.19</b>	<b>32,295.67</b>
<i>Taxes and licenses for State,</i>	<i>9,530.50</i>	<i>12,621.07</i>	<i>15,015.50</i>	<i>8,277.74</i>
<i>Taxes for county,</i>	<i>3,448.00</i>	<i>4,288.00</i>	<i>10,267.79</i>	<i>3,713.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,997.04</i>	<i>1,950.54</i>	<i>6,295.90</i>	<i>20,304.93</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$78,082.78	\$75,704.34	\$122,398.34	\$82,124.76
Permanent debt (except from sinking funds),	4,280.00	5,400.00	10,000.00	2,750.00
Sinking fund requirements from revenue,	—	—	1,500.00	3,500.00
Outlays,	3,180.43	32,168.71	44,535.97	15,276.08
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	16,000.00	90,000.00	55,000.00
Transfers (except to sinking funds) and refunds,	490.46	1,304.59	428.27	1,216.41
Agency, trust, and investment,	14,975.54	18,859.61	31,579.19	32,295.67
<b>Total payments,</b>	<b>\$131,009.21</b>	<b>\$149,437.25</b>	<b>\$300,441.77</b>	<b>\$192,162.92</b>
<i>Balance on hand, including funds,</i>	<i>23,550.99</i>	<i>490.85</i>	<i>14,019.07</i>	<i>20,933.81</i>
<b>GRAND TOTAL,</b>	<b>\$154,560.20</b>	<b>\$149,928.10</b>	<b>\$314,460.84</b>	<b>\$213,096.73</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 16.

RECEIPTS.	Winchendon POPULATION 5,908	Mansfield POPULATION 5,772	Blackstone POPULATION 5,689	Abington POPULATION 5,646
<b>REVENUE.</b>	<b>\$130,739.66</b>	<b>\$139,300.86</b>	<b>\$54,814.90</b>	<b>\$128,038.79</b>
<b>General,</b>	<b>101,291.70</b>	<b>93,364.83</b>	<b>51,141.10</b>	<b>101,234.14</b>
<i>Taxes,</i>	<i>92,853.94</i>	<i>91,346.87</i>	<i>45,692.05</i>	<i>100,589.33</i>
Property and poll,	90,670.53	80,172.39	44,795.66	86,208.36
Corporation, bank, etc.,	2,183.36	11,174.48	896.39	14,330.97
<i>Licenses and permits,</i>	<i>7,063.69</i>	<i>315.00</i>	<i>3,938.75</i>	<i>149.75</i>
<i>Fines and forfeits,</i>	<i>957.10</i>	<i>1,045.98</i>	<i>173.34</i>	<i>30.95</i>
<i>Grants and gifts,</i>	<i>427.07</i>	<i>656.98</i>	<i>1,336.96</i>	<i>514.11</i>
For expenses,	427.07	656.98	1,336.96	514.11
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>29,447.96</b>	<b>45,936.03</b>	<b>3,673.80</b>	<b>26,804.65</b>
<i>Special assessments,</i>	<i>2,096.66</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	1,576.56	—	—	—
To meet outlays,	520.00	—	—	—
<i>Privileges,</i>	<i>278.60</i>	<i>145.70</i>	<i>854.85</i>	<i>2,063.68</i>
<i>Departmental,</i>	<i>7,787.61</i>	<i>5,089.78</i>	<i>2,747.31</i>	<i>5,253.31</i>
General government,	979.29	604.74	—	—
Protection of persons and property,	747.74	91.93	63.75	46.97
Health and sanitation,	241.30	—	15.00	37.00
Highways,	615.88	23.58	217.57	137.67
Charities,	3,770.78	2,698.55	1,017.78	898.40
Soldiers' benefits,	821.28	1,576.00	1,374.00	3,531.00
Schools,	413.08	61.95	—	449.89
Libraries,	168.26	28.00	7.21	125.84
Recreation,	—	—	—	—
Unclassified,	30.00	5.00	52.00	26.54
<i>Public service enterprises,</i>	<i>16,908.15</i>	<i>36,441.10</i>	<i>—</i>	<i>16,963.28</i>
Electric light,	—	36,441.10	—	—
Water,	15,998.15	—	—	16,963.23
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,627.05</i>	<i>82.50</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>1,659.99</i>	<i>4,176.88</i>	<i>71.64</i>	<i>2,524.43</i>
On sinking funds,	—	2,643.67	—	—
On trust and investment funds,	569.45	129.30	—	—
All other,	1,090.54	1,404.01	71.64	2,524.43
<b>NON-REVENUE.</b>	<b>\$106,244.14</b>	<b>\$117,399.57</b>	<b>\$67,984.59</b>	<b>\$130,643.72</b>
<b>Offsets to outlays,</b>	<b>362.00</b>	<b>2,529.50</b>	<b>—</b>	<b>5,607.44</b>
<i>Departmental,</i>	<i>117.60</i>	<i>2,529.50</i>	<i>—</i>	<i>5,607.44</i>
<i>Public service enterprises,</i>	<i>244.40</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>54,500.00</b>	<b>85,001.50</b>	<b>58,001.78</b>	<b>107,560.03</b>
<i>Loans, general purposes,</i>	<i>4,500.00</i>	<i>15,000.00</i>	<i>8,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8,000.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>50,000.00</i>	<i>70,000.00</i>	<i>50,000.00</i>	<i>104,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>482.03</i>
<i>Premiums,</i>	<i>—</i>	<i>1.50</i>	<i>1.78</i>	<i>78.00</i>
<b>Transfers,</b>	<b>1,636.08</b>	<b>8,335.89</b>	<b>—</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,636.08</i>	<i>8,335.89</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>877.12</b>	<b>659.50</b>	<b>81.84</b>	<b>1,351.76</b>
<b>Agency, trust, and investment,</b>	<b>48,868.94</b>	<b>20,873.18</b>	<b>9,900.97</b>	<b>15,624.49</b>
<i>Taxes and licenses for State,</i>	<i>16,974.98</i>	<i>11,219.51</i>	<i>7,197.75</i>	<i>10,107.32</i>
<i>Taxes for county,</i>	<i>4,597.00</i>	<i>6,087.55</i>	<i>2,696.00</i>	<i>5,212.90</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>28,296.96</i>	<i>3,566.12</i>	<i>7.22</i>	<i>303.67</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$131,101.66	\$141,830.36	\$54,814.90	\$133,646.23
Premiums,	—	1.50	1.78	78.00
Municipal indebtedness,	54,500.00	85,000.00	58,000.00	107,482.03
Transfers and refunds,	2,513.20	8,995.39	81.84	1,851.76
Agency, trust, and investment,	48,868.94	20,873.18	9,900.97	15,624.49
<b>Total receipts,</b>	<b>\$236,983.80</b>	<b>\$256,700.43</b>	<b>\$122,799.49</b>	<b>\$258,682.51</b>
<i>Balance on hand, including funds,</i>	<i>9,448.30</i>	<i>6,952.83</i>	<i>5,868.73</i>	<i>2,296.65</i>
<b>GRAND TOTAL,</b>	<b>\$246,432.10</b>	<b>\$263,653.26</b>	<b>\$128,668.22</b>	<b>\$260,979.16</b>

Graded According to Population of 1915 — Continued.

## GROUP 16.

PAYMENTS.	Winchendon POPULATION 5,908	Mansfield POPULATION 5,772	Blackstone POPULATION 5,689	Abington POPULATION 5,646
<b>Maintenance,</b>	<b>\$101,412.51</b>	<b>\$106,465.07</b>	<b>\$53,070.61</b>	<b>\$93,233.24</b>
<i>Departmental,</i>	<i>93,225.25</i>	<i>79,961.61</i>	<i>53,070.61</i>	<i>82,999.77</i>
General government,	7,369.19	6,534.51	4,109.52	5,254.65
Protection of persons and property,	15,678.20	4,675.70	4,589.69	9,850.36
Health and sanitation,	2,772.52	1,520.40	866.77	835.72
Highways,	18,593.71	17,633.16	11,280.73	13,952.43
Charities,	12,942.87	8,405.71	5,084.95	8,567.71
Soldiers' benefits,	1,555.55	2,298.00	2,074.48	4,366.53
Schools,	29,688.63	34,658.36	23,810.27	37,195.70
Libraries,	2,543.23	1,758.41	772.80	1,847.89
Recreation,	319.59	42.75	—	501.60
Pensions,	—	—	—	—
Unclassified,	1,781.76	2,434.61	481.40	627.18
<i>Public service enterprises,</i>	<i>5,887.26</i>	<i>26,259.21</i>	<i>—</i>	<i>10,233.47</i>
Electric light,	—	26,259.21	—	—
Water,	5,887.26	—	—	10,233.47
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,290.00</i>	<i>244.25</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>10.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>4,814.12</b>	<b>8,714.32</b>	<b>2,472.99</b>	<b>8,775.48</b>
<i>Loans, general purposes,</i>	<i>2,374.12</i>	<i>5,074.32</i>	<i>2,472.99</i>	<i>4,851.73</i>
<i>Loans, public service enterprises,</i>	<i>2,440.00</i>	<i>3,640.00</i>	<i>—</i>	<i>3,923.75</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>15,922.18</b>	<b>33,258.46</b>	<b>9,198.22</b>	<b>16,125.01</b>
<i>Departmental,</i>	<i>13,251.63</i>	<i>29,308.68</i>	<i>9,198.22</i>	<i>13,814.39</i>
General government,	37.06	412.13	—	—
Protection of persons and property,	—	—	—	3,476.95
Health and sanitation,	—	—	—	—
Highways,	13,214.57	19,665.93	8,804.62	12,337.44
Charities,	—	—	—	—
Schools,	—	9,230.62	393.60	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,670.55</i>	<i>3,949.78</i>	<i>—</i>	<i>310.62</i>
Electric light,	—	3,949.78	—	—
Water,	2,670.55	—	—	310.62
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>58,000.00</b>	<b>65,000.00</b>	<b>53,000.00</b>	<b>107,194.40</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>8,000.00</i>	<i>5,000.00</i>	<i>3,000.00</i>	<i>9,700.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>50,000.00</i>	<i>60,000.00</i>	<i>50,000.00</i>	<i>94,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>494.40</i>
<b>Transfers,</b>	<b>1,636.08</b>	<b>8,335.89</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>2,600.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,636.08</i>	<i>5,735.89</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>877.12</b>	<b>659.50</b>	<b>81.84</b>	<b>1,351.76</b>
<b>Agency, trust, and investment,</b>	<b>48,836.19</b>	<b>26,987.48</b>	<b>9,900.97</b>	<b>15,624.49</b>
<i>Taxes and licenses for State,</i>	<i>15,974.98</i>	<i>11,219.51</i>	<i>7,197.75</i>	<i>10,107.92</i>
<i>Taxes for county,</i>	<i>4,597.00</i>	<i>6,087.55</i>	<i>2,696.00</i>	<i>5,212.90</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>28,264.21</i>	<i>9,680.42</i>	<i>7.22</i>	<i>303.67</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$106,226.63	\$115,179.39	\$55,543.60	\$102,008.72
Permanent debt (except from sinking funds),	8,000.00	5,000.00	3,000.00	9,700.00
Sinking fund requirements from revenue,	—	2,600.00	—	—
Outlays,	15,922.18	33,258.46	9,198.22	16,125.01
Permanent debt from sinking funds,	—	—	—	3,000.00
Bonds refunded, current year,	—	—	—	94,494.40
Temporary loans,	50,000.00	60,000.00	50,000.00	—
Transfers (except to sinking funds) and refunds,	2,513.20	6,395.39	81.84	1,851.76
Agency, trust, and investment,	48,836.19	26,987.48	9,900.97	15,624.49
<b>Total payments,</b>	<b>\$231,498.20</b>	<b>\$249,420.72</b>	<b>\$127,724.63</b>	<b>\$242,804.38</b>
Balance on hand, including funds,	14,933.90	14,232.54	943.59	18,174.78
<b>GRAND TOTAL,</b>	<b>\$246,432.10</b>	<b>\$263,653.26</b>	<b>\$128,668.22</b>	<b>\$260,979.16</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 17.**

RECEIPTS.	Canton POPULATION 5,623	Amherst POPULATION 5,558	Lexington POPULATION 5,538	Walpole POPULATION 5,490
<b>REVENUE.</b>	<b>\$149,355.48</b>	<b>\$146,374.35</b>	<b>\$234,687.08</b>	<b>\$172,285.55</b>
<b>General,</b>	<b>124,727.25</b>	<b>128,043.37</b>	<b>192,489.84</b>	<b>142,542.91</b>
<i>Taxes,</i>	<i>123,304.01</i>	<i>95,411.28</i>	<i>190,674.55</i>	<i>140,024.64</i>
Property and poll,	91,365.51	90,431.16	172,623.59	128,660.57
Corporation, bank, etc.,	31,938.50	4,980.12	18,050.96	11,364.07
<i>Licenses and permits,</i>	<i>176.00</i>	<i>311.25</i>	<i>220.05</i>	<i>265.00</i>
<i>Fines and forfeits,</i>	<i>293.84</i>	<i>338.37</i>	<i>271.55</i>	<i>335.00</i>
<i>Grants and gifts,</i>	<i>953.40</i>	<i>31,982.47</i>	<i>1,323.69</i>	<i>1,918.27</i>
For expenses,	953.40	1,982.47	868.30	768.27
For outlays,	—	30,000.00	455.39	1,150.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>24,628.23</b>	<b>18,330.98</b>	<b>42,197.24</b>	<b>29,742.64</b>
<i>Special assessments,</i>	<i>203.50</i>	<i>1,857.97</i>	<i>2,499.88</i>	<i>219.75</i>
To meet expenses,	—	1,857.97	1,184.96	219.75
To meet outlays,	203.50	—	1,314.92	—
<i>Privileges,</i>	<i>828.89</i>	<i>2,617.54</i>	<i>2,139.00</i>	<i>956.10</i>
<i>Departmental,</i>	<i>4,784.83</i>	<i>8,919.94</i>	<i>7,688.14</i>	<i>4,065.47</i>
General government,	349.00	3,458.90	557.73	564.85
Protection of persons and property,	128.24	139.25	2,317.57	788.50
Health and sanitation,	156.84	1,718.96	27.50	7.00
Highways,	275.50	569.10	367.14	52.75
Charities,	2,953.07	402.71	2,133.10	714.86
Soldiers' benefits,	458.00	864.00	581.00	581.00
Schools,	374.18	1,762.02	1,136.90	1,138.17
Libraries,	80.00	—	268.70	195.34
Recreation,	—	5.00	298.50	23.00
Unclassified,	10.00	—	—	—
<i>Public service enterprises,</i>	<i>16,105.03</i>	<i>—</i>	<i>24,601.52</i>	<i>22,753.49</i>
Electric light,	—	—	—	—
Water,	16,105.03	—	24,559.88	22,753.49
All other,	—	—	41.64	—
<i>Cemeteries,</i>	<i>1,348.98</i>	<i>309.95</i>	<i>1,341.77</i>	<i>—</i>
Interest,	1,357.00	4,625.58	3,926.93	1,747.83
On sinking funds,	—	1,745.94	—	—
On trust and investment funds,	255.72	216.10	1,322.88	109.82
All other,	1,101.28	2,663.54	2,604.05	1,638.01
<b>NON-REVENUE.</b>	<b>\$168,557.55</b>	<b>\$154,585.62</b>	<b>\$281,937.24</b>	<b>\$166,608.74</b>
<b>Offsets to outlays,</b>	<b>438.90</b>	<b>8,000.00</b>	<b>6.00</b>	<b>255.43</b>
<i>Departmental,</i>	<i>—</i>	<i>8,000.00</i>	<i>6.00</i>	<i>255.43</i>
<i>Public service enterprises,</i>	<i>438.90</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>147,000.00</b>	<b>120,306.00</b>	<b>247,234.40</b>	<b>145,017.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>120,000.00</i>	<i>152,000.00</i>	<i>51,999.00</i>
<i>Loans, public service enterprises,</i>	<i>12,000.00</i>	<i>—</i>	<i>4,000.00</i>	<i>3,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>135,000.00</i>	<i>—</i>	<i>90,000.00</i>	<i>90,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>306.00</i>	<i>1,234.40</i>	<i>18.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>285.72</b>	<b>—</b>	<b>3,206.77</b>	<b>226.99</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>285.72</i>	<i>—</i>	<i>3,206.77</i>	<i>226.99</i>
<b>Refunds,</b>	<b>361.20</b>	<b>106.67</b>	<b>555.73</b>	<b>322.78</b>
<b>Agency, trust, and investment,</b>	<b>20,471.73</b>	<b>26,172.95</b>	<b>30,934.34</b>	<b>20,786.54</b>
<i>Taxes and licenses for State,</i>	<i>13,928.64</i>	<i>12,982.88</i>	<i>19,597.50</i>	<i>13,650.00</i>
<i>Taxes for county,</i>	<i>4,705.09</i>	<i>9,953.18</i>	<i>10,189.20</i>	<i>4,879.36</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,838.00</i>	<i>3,236.89</i>	<i>1,147.64</i>	<i>2,257.18</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$149,794.38	\$154,374.35	\$234,693.08	\$172,540.98
Premiums,	—	306.00	1,234.40	18.00
Municipal indebtedness,	147,000.00	120,000.00	246,000.00	144,999.00
Transfers and refunds,	646.92	106.67	3,762.50	549.77
Agency, trust, and investment,	20,471.73	26,172.95	30,934.34	20,786.54
<b>Total receipts,</b>	<b>\$317,913.03</b>	<b>\$300,959.97</b>	<b>\$516,624.32</b>	<b>\$338,894.29</b>
Balance on hand, including funds,	12,318.74	22,204.67	34,876.62	18,676.76
<b>GRAND TOTAL,</b>	<b>\$330,231.77</b>	<b>\$323,254.64</b>	<b>\$551,500.94</b>	<b>\$357,571.05</b>



## Graded According to Population of 1915 — Continued.

## GROUP 17.

PAYMENTS.	Canton POPULATION 5,623	Amherst POPULATION 5,558	Lexington POPULATION 5,538	Walpole POPULATION 5,490
<b>Maintenance,</b>	<b>\$108,137.92</b>	<b>\$84,130.37</b>	<b>\$173,440.88</b>	<b>\$117,678.03</b>
<i>Departmental,</i>	<i>98,185.21</i>	<i>83,092.80</i>	<i>163,973.79</i>	<i>106,107.92</i>
General government,	5,992.06	9,682.55	10,845.28	7,461.55
Protection of persons and property,	15,743.77	9,663.97	33,802.46	14,868.49
Health and sanitation,	2,817.51	3,083.98	5,543.20	1,799.12
Highways,	25,397.30	21,696.00	41,860.11	20,013.03
Charities,	8,487.20	4,028.55	9,401.28	8,956.80
Soldiers' benefits,	1,425.48	700.00	591.00	686.00
Schools,	32,044.93	31,723.83	50,770.21	47,159.83
Libraries,	3,370.59	858.20	6,401.61	3,224.16
Recreation,	1,098.98	592.64	2,331.66	1,054.61
Pensions,	—	—	—	—
Unclassified,	1,807.39	1,063.08	2,426.98	884.33
<i>Public service enterprises,</i>	<i>7,857.40</i>	<i>—</i>	<i>7,610.99</i>	<i>11,570.11</i>
Electric light,	—	—	—	—
Water,	7,857.40	—	7,597.42	11,570.11
All other,	—	—	13.57	—
<i>Cemeteries,</i>	<i>2,096.31</i>	<i>1,087.57</i>	<i>1,790.10</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>66.00</i>	<i>—</i>
<b>Interest,</b>	<b>9,233.57</b>	<b>7,417.67</b>	<b>23,699.59</b>	<b>8,688.98</b>
<i>Loans, general purposes,</i>	<i>6,661.67</i>	<i>7,417.67</i>	<i>11,110.58</i>	<i>5,618.48</i>
<i>Loans, public service enterprises,</i>	<i>2,572.00</i>	<i>—</i>	<i>12,589.01</i>	<i>3,070.50</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>20,366.26</b>	<b>74,984.73</b>	<b>119,562.04</b>	<b>47,462.03</b>
<i>Departmental,</i>	<i>11,868.63</i>	<i>74,984.73</i>	<i>107,197.82</i>	<i>42,011.88</i>
General government,	—	—	439.70	—
Protection of persons and property,	—	1,237.10	257.00	1,300.00
Health and sanitation,	—	23,857.79	69,071.31	147.25
Highways,	6,664.81	2,460.43	6,784.00	29,196.33
Charities,	557.58	—	—	—
Schools,	4,484.82	47,429.41	28,032.21	1,217.11
Libraries,	161.32	—	—	26.00
Recreation,	—	—	2,613.60	10,125.19
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>8,497.73</i>	<i>—</i>	<i>12,364.22</i>	<i>5,450.15</i>
Electric light,	—	—	—	—
Water,	8,497.73	—	12,364.22	5,450.15
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>149,629.44</b>	<b>8,000.00</b>	<b>152,540.26</b>	<b>142,450.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>14,629.44</i>	<i>8,000.00</i>	<i>32,540.26</i>	<i>22,450.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>135,000.00</i>	<i>—</i>	<i>120,000.00</i>	<i>120,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>285.72</b>	<b>—</b>	<b>3,206.77</b>	<b>226.99</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>285.72</i>	<i>—</i>	<i>3,206.77</i>	<i>226.99</i>
<b>Refunds,</b>	<b>361.20</b>	<b>106.67</b>	<b>555.73</b>	<b>322.78</b>
<b>Agency, trust, and investment,</b>	<b>20,472.40</b>	<b>27,845.02</b>	<b>30,700.46</b>	<b>20,828.36</b>
<i>Taxes and licenses for State,</i>	<i>18,920.14</i>	<i>12,982.88</i>	<i>19,597.50</i>	<i>13,650.00</i>
<i>Taxes for county,</i>	<i>4,705.09</i>	<i>9,953.18</i>	<i>10,189.20</i>	<i>4,879.36</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,838.17</i>	<i>4,908.96</i>	<i>913.76</i>	<i>2,299.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$117,371.49	\$91,548.04	\$197,140.47	\$126,367.01
Permanent debt (except from sinking funds),	14,629.44	8,000.00	32,540.26	22,450.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	20,366.26	74,984.73	119,562.04	47,462.03
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	135,000.00	—	120,000.00	120,000.00
Transfers (except to sinking funds) and refunds,	646.92	106.67	3,762.50	549.77
Agency, trust, and investment,	20,472.40	27,845.02	30,700.46	20,828.36
<b>Total payments,</b>	<b>\$308,486.51</b>	<b>\$202,484.46</b>	<b>\$503,705.73</b>	<b>\$337,657.17</b>
Balance on hand, including funds,	21,745.26	120,770.18	47,795.21	19,913.88
<b>GRAND TOTAL,</b>	<b>\$330,231.77</b>	<b>\$323,254.64</b>	<b>\$551,500.94</b>	<b>\$357,571.05</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 18.**

RECEIPTS.	Orange POPULATION 5,379	Dartmouth POPULATION 5,330	Millbury POPULATION 5,295	Tewksbury POPULATION 5,265
<b>REVENUE.</b>	<b>\$111,855.39</b>	<b>\$117,411.61</b>	<b>\$100,974.11</b>	<b>\$50,456.05</b>
<b>General,</b>	<b>81,411.34</b>	<b>106,750.43</b>	<b>91,636.78</b>	<b>41,857.32</b>
<i>Taxes,</i>	<i>75,583.54</i>	<i>104,999.73</i>	<i>85,199.13</i>	<i>37,677.74</i>
Property and poll,	59,217.51	87,992.81	79,927.16	33,523.49
Corporation, bank, etc.,	16,366.03	17,006.92	5,271.97	4,154.25
<i>Licenses and permits,</i>	<i>5,005.50</i>	<i>292.00</i>	<i>4,615.50</i>	<i>84.67</i>
<i>Fines and forfeits,</i>	<i>275.10</i>	<i>70.28</i>	<i>53.85</i>	<i>66.00</i>
<i>Grants and gifts,</i>	<i>547.20</i>	<i>1,388.42</i>	<i>1,768.30</i>	<i>4,028.91</i>
For expenses,	547.20	1,388.42	1,768.30	4,028.91
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>30,444.05</b>	<b>10,661.18</b>	<b>9,337.33</b>	<b>8,598.73</b>
<i>Special assessments,</i>	<i>3,572.70</i>	<i>—</i>	<i>658.69</i>	<i>141.64</i>
To meet expenses,	3,572.70	—	533.69	141.64
To meet outlays,	—	—	125.00	—
<i>Privileges,</i>	<i>341.81</i>	<i>4,355.43</i>	<i>1,918.60</i>	<i>1,549.96</i>
<i>Departmental,</i>	<i>6,913.61</i>	<i>4,963.15</i>	<i>4,275.09</i>	<i>5,905.96</i>
General government,	1,435.00	20.69	1,319.30	33.82
Protection of persons and property,	129.04	43.08	51.70	1,152.23
Health and sanitation,	—	—	—	69.00
Highways,	36.86	250.41	2.00	67.55
Charities,	2,542.64	3,497.14	1,322.3	4,321.08
Soldiers' benefits,	1,637.00	1,038.00	1,334.00	68.00
Schools,	999.60	83.27	233.75	156.73
Libraries,	112.97	30.56	11.95	8.50
Recreation,	21.00	—	—	—
Unclassified,	—	—	—	29.05
<i>Public service enterprises,</i>	<i>16,237.07</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	16,237.07	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,169.66</i>	<i>—</i>	<i>1,354.68</i>	<i>—</i>
<i>Interest,</i>	<i>1,209.20</i>	<i>1,342.60</i>	<i>1,130.27</i>	<i>1,001.17</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	692.64	161.60	62.23	92.72
All other,	516.56	1,181.00	1,068.04	908.45
<b>NON-REVENUE.</b>	<b>\$50,586.50</b>	<b>\$154,278.13</b>	<b>\$50,842.28</b>	<b>\$32,166.35</b>
<b>Offsets to outlays,</b>	<b>2,052.75</b>	<b>4,353.93</b>	<b>2,920.40</b>	<b>8.00</b>
<i>Departmental,</i>	<i>2,052.75</i>	<i>3,212.87</i>	<i>2,920.40</i>	<i>8.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>1,141.06</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>20,000.00</b>	<b>130,346.78</b>	<b>31,060.50</b>	<b>22,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>10,000.00</i>	<i>6,060.50</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>70,000.00</i>	<i>25,000.00</i>	<i>22,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>346.78</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>305.45</b>	<b>—</b>	<b>—</b>	<b>4,760.19</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	305.45	—	—	4,760.19
<b>Refunds,</b>	<b>50.00</b>	<b>160.56</b>	<b>33.65</b>	<b>63.23</b>
<b>Agency, trust, and investment,</b>	<b>28,178.30</b>	<b>19,416.86</b>	<b>16,827.73</b>	<b>5,334.93</b>
<i>Taxes and licenses for State,</i>	<i>14,405.44</i>	<i>12,577.50</i>	<i>10,312.76</i>	<i>3,510.00</i>
<i>Taxes for county,</i>	<i>11,512.14</i>	<i>6,828.64</i>	<i>3,681.00</i>	<i>1,824.93</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,860.72</i>	<i>10.72</i>	<i>2,933.97</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$113,908.14	\$121,765.54	\$103,894.51	\$50,464.05
Premiums,	—	346.78	—	—
Municipal indebtedness,	20,000.00	130,000.00	31,060.50	22,000.00
Transfers and refunds,	355.45	160.56	33.65	4,823.42
Agency, trust, and investment,	28,178.30	19,416.86	16,827.73	5,334.93
<b>Total receipts,</b>	<b>\$162,441.89</b>	<b>\$271,689.74</b>	<b>\$151,816.39</b>	<b>\$82,622.40</b>
<i>Balance on hand, including funds,</i>	<i>11,272.51</i>	<i>3,296.61</i>	<i>2,268.11</i>	<i>4,656.66</i>
<b>GRAND TOTAL,</b>	<b>\$173,714.40</b>	<b>\$274,986.35</b>	<b>\$154,084.50</b>	<b>\$87,279.06</b>

Graded According to Population of 1915 — Continued.

## GROUP 18.

PAYMENTS.	Orange POPULATION 5,379	Dartmouth POPULATION 5,330	Millbury POPULATION 5,295	Tewksbury POPULATION 5,265
<b>Maintenance,</b>	<b>\$91,403.92</b>	<b>\$87,606.39</b>	<b>\$68,225.52</b>	<b>\$38,106.49</b>
<i>Departmental,</i>	<i>85,103.38</i>	<i>87,606.39</i>	<i>66,269.91</i>	<i>38,106.49</i>
General government,	6,104.83	7,516.39	4,619.53	3,420.79
Protection of persons and property,	13,476.52	4,853.04	9,640.37	3,726.28
Health and sanitation,	2,562.18	1,881.88	933.52	619.54
Highways,	16,660.65	24,348.67	13,739.00	8,401.16
Charities,	8,543.03	9,341.45	5,665.04	5,934.37
Soldiers' benefits,	1,859.90	1,280.00	1,385.00	96.00
Schools,	30,794.85	37,363.12	27,242.69	14,876.01
Libraries,	2,889.42	774.23	902.60	625.54
Recreation,	370.70	—	61.97	94.29
Pensions,	—	—	—	—
Unclassified,	1,841.30	247.61	2,080.19	312.51
<i>Public service enterprises,</i>	<i>4,686.97</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	4,686.97	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,613.57</i>	<i>—</i>	<i>1,955.61</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>6,235.01</b>	<b>3,734.44</b>	<b>3,468.65</b>	<b>1,146.44</b>
<i>Loans, general purposes,</i>	<i>3,515.01</i>	<i>3,734.44</i>	<i>3,468.65</i>	<i>1,146.44</i>
<i>Loans, public service enterprises,</i>	<i>2,920.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>4,070.70</b>	<b>77,302.86</b>	<b>10,046.79</b>	<b>1,915.54</b>
<i>Departmental,</i>	<i>3,865.35</i>	<i>35,326.28</i>	<i>10,046.79</i>	<i>1,915.54</i>
General government,	—	110.00	—	—
Protection of persons and property,	887.12	—	75.61	54.49
Health and sanitation,	426.22	250.00	—	—
Highways,	2,552.01	27,313.32	8,395.08	1,420.00
Charities,	—	—	—	330.29
Schools,	—	7,652.96	1,550.35	110.76
Libraries,	—	—	25.75	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>205.35</i>	<i>41,976.58</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	205.35	41,976.58	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>34,395.55</b>	<b>66,850.00</b>	<b>43,395.50</b>	<b>30,000.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>13,300.00</i>	<i>21,850.00</i>	<i>8,395.50</i>	<i>4,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>45,000.00</i>	<i>35,000.00</i>	<i>26,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>1,095.55</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>305.45</b>	<b>—</b>	<b>—</b>	<b>4,760.19</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>305.45</i>	<i>—</i>	<i>—</i>	<i>4,760.19</i>
<b>Refunds,</b>	<b>50.00</b>	<b>160.56</b>	<b>33.65</b>	<b>63.23</b>
<b>Agency, trust, and investment,</b>	<b>27,943.17</b>	<b>19,416.86</b>	<b>16,889.96</b>	<b>9,627.65</b>
<i>Taxes and licenses for State,</i>	<i>14,405.44</i>	<i>12,577.50</i>	<i>10,312.76</i>	<i>3,510.00</i>
<i>Taxes for county,</i>	<i>11,912.14</i>	<i>6,828.64</i>	<i>3,581.00</i>	<i>1,824.93</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,625.59</i>	<i>10.72</i>	<i>2,996.20</i>	<i>4,292.72</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$97,638.93	\$91,340.83	\$71,694.17	\$39,252.93
Permanent debt (except from sinking funds),	13,300.00	21,850.00	8,395.50	4,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	4,070.70	77,302.86	10,046.79	1,915.54
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	21,095.55	45,000.00	35,000.00	26,000.00
Transfers (except to sinking funds) and refunds,	355.45	160.56	33.65	4,823.42
Agency, trust, and investment,	27,943.17	19,416.86	16,889.96	9,627.65
<b>Total payments,</b>	<b>\$164,403.80</b>	<b>\$255,071.11</b>	<b>\$142,060.07</b>	<b>\$85,619.54</b>
Balance on hand, including funds,	9,310.60	19,915.24	12,024.43	1,655.52
<b>GRAND TOTAL,</b>	<b>\$173,714.40</b>	<b>\$274,986.35</b>	<b>\$154,084.50</b>	<b>\$87,275.06</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 19.

RECEIPTS.	Hingham POPULATION 5,264	Chelmsford POPULATION 5,182	South Hadley POPULATION 5,179	Wareham POPULATION 5,176
<b>REVENUE.</b>	<b>\$196,231.33</b>	<b>\$89,100.65</b>	<b>\$107,145.46</b>	<b>\$96,672.05</b>
<b>General,</b>	<b>152,580.97</b>	<b>78,696.36</b>	<b>78,003.25</b>	<b>88,722.03</b>
<i>Taxes,</i>	<i>151,061.12</i>	<i>77,095.62</i>	<i>76,270.93</i>	<i>86,609.67</i>
Property and poll,	136,485.64	58,765.54	65,636.67	81,161.15
Corporation, bank, etc.,	15,175.48	18,330.08	10,634.26	5,848.52
<i>Licenses and permits,</i>	<i>128.50</i>	<i>7.00</i>	<i>203.00</i>	<i>769.50</i>
<i>Fines and forfeits,</i>	<i>216.87</i>	<i>334.79</i>	<i>174.95</i>	<i>692.00</i>
<i>Grants and gifts,</i>	<i>574.98</i>	<i>1,258.95</i>	<i>1,354.37</i>	<i>750.86</i>
For expenses,	574.98	1,258.95	1,354.37	750.86
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>43,650.36</b>	<b>10,404.29</b>	<b>29,142.21</b>	<b>7,950.02</b>
<i>Special assessments,</i>	<i>3,400.05</i>	<i>638.46</i>	<i>1,408.13</i>	<i>—</i>
To meet expenses,	3,400.05	638.46	1,194.80	—
To meet outlays,	—	—	211.33	—
<i>Privileges,</i>	<i>3,535.59</i>	<i>1,364.82</i>	<i>1,178.19</i>	<i>964.80</i>
<i>Departmental,</i>	<i>9,753.64</i>	<i>5,904.00</i>	<i>5,123.03</i>	<i>5,609.20</i>
General government,	15.00	204.00	658.85	4.40
Protection of persons and property,	252.06	494.42	57.90	36.18
Health and sanitation,	—	—	159.29	—
Highways,	443.61	—	88.65	—
Charities,	4,186.53	3,841.37	3,147.75	2,711.63
Soldiers' benefits,	2,206.00	936.00	578.00	2,280.60
Schools,	2,650.44	428.21	390.88	455.89
Libraries,	—	—	30.69	—
Recreation,	—	—	2.00	—
Unclassified,	—	—	9.92	20.50
<i>Public service enterprises,</i>	<i>25,165.35</i>	<i>—</i>	<i>19,616.29</i>	<i>628.83</i>
Electric light,	25,165.35	—	19,615.29	—
Water,	—	—	—	—
All other,	—	—	—	628.83
<i>Cemeteries,</i>	<i>—</i>	<i>352.60</i>	<i>—</i>	<i>325.99</i>
<i>Interest,</i>	<i>1,795.73</i>	<i>1,644.61</i>	<i>1,818.67</i>	<i>621.20</i>
On sinking funds,	—	—	722.90	—
On trust and investment funds,	334.37	78.92	—	16.93
All other,	1,461.36	1,565.59	1,095.77	504.27
<b>NON-REVENUE.</b>	<b>\$122,817.50</b>	<b>\$98,200.15</b>	<b>\$120,830.71</b>	<b>\$33,782.02</b>
<b>Offsets to outlays,</b>	<b>2,036.98</b>	<b>—</b>	<b>1,587.27</b>	<b>1,805.07</b>
<i>Departmental,</i>	<i>2,036.98</i>	<i>—</i>	<i>1,587.27</i>	<i>1,805.07</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>75,000.00</b>	<b>76,500.00</b>	<b>95,355.60</b>	<b>10,500.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>40,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>75,000.00</i>	<i>76,500.00</i>	<i>55,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>355.60</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>1,140.49</b>	<b>460.87</b>	<b>2,462.52</b>	<b>210.38</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	1,140.49	460.87	2,462.52	210.38
<b>Refunds,</b>	<b>234.25</b>	<b>249.77</b>	<b>257.29</b>	<b>297.96</b>
<b>Agency, trust, and investment,</b>	<b>44,405.78</b>	<b>20,989.51</b>	<b>21,168.03</b>	<b>20,968.61</b>
<i>Taxes and licenses for State,</i>	<i>18,907.11</i>	<i>9,946.00</i>	<i>7,995.00</i>	<i>18,117.95</i>
<i>Taxes for county,</i>	<i>10,425.78</i>	<i>5,170.64</i>	<i>7,097.06</i>	<i>7,062.62</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>15,072.89</i>	<i>1,138.23</i>	<i>2,417.48</i>	<i>788.04</i>
<i>All other,</i>	<i>—</i>	<i>4,735.64</i>	<i>3,658.50</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$198,268.31	\$89,100.65	\$108,732.73	\$98,477.12
Premiums,	—	—	355.60	—
Municipal indebtedness,	75,000.00	76,500.00	95,000.00	10,500.00
Transfers and refunds,	1,374.74	710.64	2,719.81	508.34
Agency, trust, and investment,	44,405.78	20,989.51	21,168.03	20,968.61
<b>Total receipts,</b>	<b>\$319,048.83</b>	<b>\$187,300.80</b>	<b>\$227,976.17</b>	<b>\$130,464.07</b>
Balance on hand, including funds,	863.70	5,156.21	7,022.79	45,721.37
<b>GRAND TOTAL,</b>	<b>\$319,912.53</b>	<b>\$192,457.01</b>	<b>\$234,998.96</b>	<b>\$176,175.44</b>

Graded According to Population of 1915 — Continued.

## GROUP 19.

PAYMENTS.	Hingham POPULATION 5,264	Chelmsford POPULATION 5,182	South Hadley POPULATION 5,179	Wareham POPULATION 5,176
<b>Maintenance,</b>	<b>\$157,429.04</b>	<b>\$79,416.90</b>	<b>\$89,031.33</b>	<b>\$84,216.83</b>
<i>Departmental,</i>	<i>129,697.72</i>	<i>78,324.26</i>	<i>74,080.74</i>	<i>82,742.42</i>
General government,	11,212.12	5,743.74	6,207.03	5,851.53
Protection of persons and property,	21,207.32	8,541.28	2,833.30	7,838.81
Health and sanitation,	2,691.83	951.67	1,413.09	2,746.24
Highways,	24,454.07	14,799.01	20,457.23	19,641.31
Charities,	11,477.69	8,868.26	9,643.00	8,951.65
Soldiers' benefits,	4,317.19	1,464.00	618.00	5,439.07
Schools,	46,284.30	34,304.73	30,744.06	30,221.72
Libraries,	100.00	2,004.52	1,777.76	964.61
Recreation,	1,775.98	342.27	51.77	325.50
Pensions,	—	—	—	—
Unclassified,	6,077.22	1,304.78	335.50	761.98
<i>Public service enterprises,</i>	<i>27,831.32</i>	<i>—</i>	<i>14,950.59</i>	<i>69.04</i>
Electric light,	27,831.32	—	14,950.59	—
Water,	—	—	—	—
All other,	—	—	—	69.04
<i>Cemeteries,</i>	<i>—</i>	<i>1,092.64</i>	<i>—</i>	<i>1,405.37</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>4,538.27</b>	<b>3,157.28</b>	<b>7,367.82</b>	<b>1,137.80</b>
<i>Loans, general purposes,</i>	<i>4,538.27</i>	<i>3,157.28</i>	<i>5,856.71</i>	<i>1,187.80</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,511.11</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>14,234.13</b>	<b>190.39</b>	<b>44,824.32</b>	<b>17,571.97</b>
<i>Departmental,</i>	<i>10,621.36</i>	<i>190.39</i>	<i>9,247.05</i>	<i>17,571.97</i>
General government,	—	—	858.68	—
Protection of persons and property,	2,927.02	—	1,000.00	—
Health and sanitation,	—	—	4,418.44	217.30
Highways,	4,936.54	190.39	1,888.90	6,899.74
Charities,	—	—	—	1,081.91
Schools,	2,215.80	—	1,081.03	9,373.02
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	542.00	—	—	—
<i>Public service enterprises,</i>	<i>3,612.77</i>	<i>—</i>	<i>35,577.27</i>	<i>—</i>
Electric light,	3,612.77	—	35,577.27	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>89,194.74</b>	<b>82,400.00</b>	<b>51,750.00</b>	<b>4,160.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>14,194.74</i>	<i>2,900.00</i>	<i>9,450.00</i>	<i>4,160.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>75,000.00</i>	<i>79,500.00</i>	<i>42,300.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>1,140.49</b>	<b>460.87</b>	<b>2,462.52</b>	<b>210.38</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>2,260.00</i>	<i>—</i>
<i>All other,</i>	<i>1,140.49</i>	<i>460.87</i>	<i>202.52</i>	<i>210.38</i>
<b>Refunds,</b>	<b>234.25</b>	<b>249.77</b>	<b>257.29</b>	<b>297.96</b>
<b>Agency, trust, and investment,</b>	<b>44,481.24</b>	<b>21,268.43</b>	<b>20,892.63</b>	<b>20,948.21</b>
<i>Taxes and licenses for State,</i>	<i>18,907.11</i>	<i>9,945.00</i>	<i>7,995.00</i>	<i>13,117.95</i>
<i>Taxes for county,</i>	<i>10,425.78</i>	<i>5,170.64</i>	<i>7,097.05</i>	<i>7,062.62</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>15,148.35</i>	<i>1,417.15</i>	<i>2,142.08</i>	<i>767.64</i>
<i>All other,</i>	<i>—</i>	<i>4,735.64</i>	<i>3,658.50</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$161,967.31	\$82,574.18	\$96,399.15	\$85,354.63
Permanent debt (except from sinking funds),	14,194.74	2,900.00	9,450.00	4,160.00
Sinking fund requirements from revenue,	—	—	2,260.00	—
Outlays,	14,234.13	190.39	44,824.32	17,571.97
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	75,000.00	79,500.00	42,300.00	—
Transfers (except to sinking funds) and refunds,	1,374.74	710.64	459.81	508.34
Agency, trust, and investment,	44,481.24	21,268.43	20,892.63	20,948.21
<b>Total payments,</b>	<b>\$311,252.16</b>	<b>\$187,143.64</b>	<b>\$216,585.91</b>	<b>\$128,543.15</b>
Balance on hand, including funds,	8,665.37	5,313.37	18,413.05	47,632.29
<b>GRAND TOTAL,</b>	<b>\$319,917.53</b>	<b>\$192,457.01</b>	<b>\$234,998.96</b>	<b>\$176,175.44</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 20.**

RECEIPTS.	Easton POPULATION 5,064	Monson POPULATION 5,004
<b>REVENUE.</b>	<b>\$103,355.00</b>	<b>\$59,958.72</b>
<b>General,</b>	<b>95,062.30</b>	<b>43,132.19</b>
Taxes, . . . . .	79,898.35	37,225.31
Property and poll, . . . . .	66,249.87	33,694.66
Corporation, bank, etc., . . . . .	13,648.48	3,530.65
Licenses and permits, . . . . .	229.00	3,390.25
Fines and forfeits, . . . . .	356.65	5.00
Grants and gifts, . . . . .	14,578.30	2,511.63
For expenses, . . . . .	14,578.30	2,511.63
For outlays, . . . . .	—	—
All other, . . . . .	—	—
<b>Commercial,</b>	<b>8,292.70</b>	<b>16,826.53</b>
Special assessments, . . . . .	688.83	—
To meet expenses, . . . . .	688.83	—
To meet outlays, . . . . .	—	—
Privileges, . . . . .	1,639.25	1,829.71
Departmental, . . . . .	5,331.14	6,561.80
General government, . . . . .	—	240.00
Protection of persons and property, . . . . .	27.55	100.04
Health and sanitation, . . . . .	585.34	—
Highways, . . . . .	380.20	155.91
Charities, . . . . .	2,347.89	3,627.18
Soldiers' benefits, . . . . .	1,106.00	1,172.00
Schools, . . . . .	444.66	1,266.67
Libraries, . . . . .	—	—
Recreation, . . . . .	—	—
Unclassified, . . . . .	139.50	—
Public service enterprises, . . . . .	—	7,133.80
Electric light, . . . . .	—	—
Water, . . . . .	—	7,133.80
All other, . . . . .	—	—
Cemeteries, . . . . .	10.00	1,234.37
Interest, . . . . .	623.43	66.85
On sinking funds, . . . . .	—	—
On trust and investment funds, . . . . .	490.52	—
All other, . . . . .	132.96	66.85
<b>NON-REVENUE.</b>	<b>\$92,231.67</b>	<b>\$34,762.35</b>
<b>Offsets to outlays,</b>	<b>—</b>	<b>—</b>
Departmental, . . . . .	—	—
Public service enterprises, . . . . .	—	—
Cemeteries, . . . . .	—	—
<b>Municipal indebtedness,</b>	<b>55,000.00</b>	<b>23,000.00</b>
Loans, general purposes, . . . . .	—	—
Loans, public service enterprises, . . . . .	—	—
Loans, cemeteries, . . . . .	—	—
Bonds refunded, current year, . . . . .	—	—
Temporary loans (including revenue loans), . . . . .	55,000.00	23,000.00
Unpaid warrants or orders, current year, . . . . .	—	—
Premiums, . . . . .	—	—
<b>Transfers,</b>	<b>—</b>	<b>—</b>
From sinking funds, . . . . .	—	—
All other, . . . . .	—	—
<b>Refunds,</b>	<b>40.70</b>	<b>18.50</b>
<b>Agency, trust, and investment,</b>	<b>37,190.97</b>	<b>11,743.85</b>
Taxes and licenses for State, . . . . .	24,416.69	8,151.97
Taxes for county, . . . . .	12,704.46	2,604.09
Reimbursements for grade crossings, . . . . .	—	—
Sinking and other permanent funds, . . . . .	69.82	1,087.79
All other, . . . . .	—	—
<b>RECAPITULATION.</b>		
Revenue and offsets to outlays, . . . . .	\$103,355.00	\$59,958.72
Premiums, . . . . .	—	—
Municipal indebtedness, . . . . .	55,000.00	23,000.00
Transfers and refunds, . . . . .	40.70	18.50
Agency, trust, and investment, . . . . .	37,190.97	11,743.85
<b>Total receipts,</b>	<b>\$195,586.67</b>	<b>\$94,721.07</b>
Balance on hand, including funds, . . . . .	7,443.75	645.09
<b>GRAND TOTAL,</b>	<b>\$203,030.42</b>	<b>\$95,366.16</b>

Graded According to Population of 1915 — Continued.

## GROUP 20.

PAYMENTS.	Easton POPULATION 5,064	Monson POPULATION 5,004
<b>Maintenance,</b>	<b>\$100,514.89</b>	<b>\$53,714.71</b>
<i>Departmental,</i>	<i>100,455.89</i>	<i>50,693.00</i>
General government,	5,024.74	4,349.35
Protection of persons and property,	5,617.25	3,350.87
Health and sanitation,	3,122.94	365.40
Highways,	21,282.16	11,406.60
Charities,	14,346.63	6,156.25
Soldiers' benefits,	3,883.78	858.00
Schools,	45,493.43	23,437.61
Libraries,	—	300.00
Recreation,	—	—
Pensions,	571.44	—
Unclassified,	1,113.52	468.92
<i>Public service enterprises,</i>	<i>—</i>	<i>1,629.59</i>
Electric light,	—	—
Water,	—	1,629.59
All other,	—	—
Cemeteries,	57.00	1,392.12
Administration of trust funds,	2.00	—
<b>Interest,</b>	<b>1,047.68</b>	<b>1,209.49</b>
Loans, general purposes,	1,047.68	249.49
Loans, public service enterprises,	—	960.00
Loans, cemeteries,	—	—
<b>Outlays,</b>	<b>8,467.99</b>	<b>2,880.06</b>
<i>Departmental,</i>	<i>8,467.99</i>	<i>1,553.80</i>
General government,	—	—
Protection of persons and property,	4,982.69	1,206.89
Health and sanitation,	—	—
Highways,	2,842.00	196.57
Charities,	—	150.34
Schools,	643.30	—
Libraries,	—	—
Recreation,	—	—
Unclassified,	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>1,326.26</i>
Electric light,	—	—
Water,	—	1,326.26
All other,	—	—
Cemeteries,	—	—
<b>Municipal indebtedness,</b>	<b>55,000.00</b>	<b>23,500.00</b>
From sinking funds,	—	—
From revenue and other sources,	—	3,000.00
Bonds refunded, current year,	—	—
Temporary loans (including revenue loans),	55,000.00	20,500.00
Warrants or orders, previous years,	—	—
<b>Transfers,</b>	<b>—</b>	<b>—</b>
To sinking funds from revenue,	—	—
All other,	—	—
<b>Refunds,</b>	<b>40.70</b>	<b>18.50</b>
<b>Agency, trust, and investment,</b>	<b>37,276.49</b>	<b>11,743.85</b>
Taxes and licenses for State,	24,416.69	8,151.97
Taxes for county,	12,704.46	2,504.09
Expenditures for grade crossings,	—	—
Sinking and other permanent funds,	155.34	1,087.79
All other,	—	—
<b>RECAPITULATION.</b>		
Maintenance and interest,	\$101,562.57	\$54,924.20
Permanent debt (except from sinking funds),	—	3,000.00
Sinking fund requirements from revenue,	—	—
Outlays,	8,467.99	2,880.06
Permanent debt from sinking funds,	—	—
Bonds refunded, current year,	—	—
Temporary loans,	55,000.00	20,500.00
Transfers (except to sinking funds) and refunds,	40.70	18.50
Agency, trust, and investment,	37,276.49	11,743.85
<b>Total payments,</b>	<b>\$202,347.75</b>	<b>\$93,066.61</b>
Balance on hand, including funds,	682.67	2,299.55
<b>GRAND TOTAL,</b>	<b>\$203,030.42</b>	<b>\$95,366.16</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**AGGREGATES FOR 79 TOWNS.**

RECEIPTS.		POPULATION 736,574
<b>REVENUE.</b>		<b>\$18,784,268.96</b>
<b>General,</b>		<b>14,386,075.98</b>
<i>Taxes,</i>		<i>13,930,555.07</i>
Property and poll,		12,542,743.95
Corporation, bank, etc.,		1,387,811.12
<i>Licenses and permits,</i>		<i>246,268.58</i>
<i>Fines and forfeits,</i>		<i>41,013.57</i>
<i>Grants and gifts,</i>		<i>167,865.48</i>
For expenses,		115,643.94
For outlays,		52,221.54
<i>All other,</i>		<i>373.28</i>
<b>Commercial,</b>		<b>4,398,192.98</b>
<i>Special assessments,</i>		<i>319,903.79</i>
To meet expenses,		183,197.07
To meet outlays,		136,706.72
<i>Privileges,</i>		<i>168,641.73</i>
<i>Departmental,</i>		<i>2806,859.84</i>
General government,		49,548.31
Protection of persons and property,		59,812.99
Health and sanitation,		99,015.99
Highways,		37,717.32
Charities,		263,343.01
Soldiers' benefits,		164,193.03
Schools,		104,776.90
Libraries,		10,963.81
Recreation,		12,753.84
Unclassified,		24,734.64
<i>Public service enterprises,</i>		<i>2,651,373.61</i>
Electric light,		2820,402.84
Water,		1,826,190.51
All other,		4,780.26
<i>Cemeteries,</i>		<i>89,841.76</i>
<i>Interest,</i>		<i>361,672.25</i>
On sinking funds,		96,824.80
On trust and investment funds,		75,776.65
All other,		189,070.80
<b>NON-REVENUE.</b>		<b>\$16,627,785.27</b>
<b>Offsets to outlays,</b>		<b>244,461.88</b>
<i>Departmental,</i>		<i>205,057.26</i>
<i>Public service enterprises,</i>		<i>39,331.17</i>
<i>Cemeteries,</i>		<i>73.45</i>
<b>Municipal indebtedness,</b>		<b>12,089,954.97</b>
<i>Loans, general purposes,</i>		<i>2,105,670.50</i>
<i>Loans, public service enterprises,</i>		<i>663,200.00</i>
<i>Loans, cemeteries,</i>		<i>—</i>
<i>Bonds refunded, current year,</i>		<i>7,000.00</i>
<i>Temporary loans (including revenue loans),</i>		<i>9,373,500.00</i>
<i>Unpaid warrants or orders, current year,</i>		<i>10,096.36</i>
<i>Premiums,</i>		<i>30,488.11</i>
<b>Transfers,</b>		<b>690,946.90</b>
<i>From sinking funds,</i>		<i>302,944.22</i>
<i>All other,</i>		<i>388,002.68</i>
<b>Refunds,</b>		<b>81,013.16</b>
<b>Agency, trust, and investment,</b>		<b>3,521,408.36</b>
<i>Taxes and licenses for State,</i>		<i>1,897,674.49</i>
<i>Taxes for county,</i>		<i>863,391.38</i>
<i>Reimbursements for grade crossings,</i>		<i>5,087.25</i>
<i>Sinking and other permanent funds,</i>		<i>746,071.35</i>
<i>All other,</i>		<i>9,283.89</i>
<b>RECAPITULATION.</b>		
Revenue and offsets to outlays,		\$19,028,730.84
Premiums,		30,488.11
Municipal indebtedness,		12,059,466.86
Transfers and refunds,		771,960.06
Agency, trust, and investment,		3,521,408.36
<b>Total receipts,</b>		<b>\$35,412,054.23</b>
<i>Balance on hand, including funds,</i>		<i>2,285,430.98</i>
<b>GRAND TOTAL,</b>		<b>\$37,697,485.21</b>

<sup>1</sup> Includes \$52,124.25 held for bond redemption fund.

<sup>2</sup> Includes \$5 from administration of trust funds.

<sup>3</sup> Includes gas. See foot-notes on pp. 86, 92, and 102.



## Graded According to Population of 1915 — Concluded.

## AGGREGATES FOR 79 TOWNS.

PAYMENTS.		POPULATION 736,574
<b>Maintenance.</b>		<b>\$13,705,969.91</b>
<i>Departmental.</i>		<i>12,168,452.72</i>
General government,		882,692.21
Protection of persons and property,		1,908,490.10
Health and sanitation,		732,827.09
Highways,		2,269,475.88
Charities,		1,003,535.52
Soldiers' benefits,		269,052.52
Schools,		4,372,707.56
Libraries,		273,709.18
Recreation,		260,644.93
Pensions,		25,277.63
Unclassified,		170,040.10
<i>Public service enterprises,</i>		<i>1,404,655.31</i>
Electric light,		1,728,211.02
Water,		673,926.83
All other,		2,517.46
<i>Cemeteries,</i>		<i>126,522.38</i>
<i>Administration of trust funds,</i>		<i>6,339.50</i>
<b>Interest.</b>		<b>1,389,509.42</b>
<i>Loans, general purposes,</i>		<i>933,632.87</i>
<i>Loans, public service enterprises,</i>		<i>455,179.05</i>
<i>Loans, cemeteries,</i>		<i>697.50</i>
<b>Outlays.</b>		<b>3,998,830.85</b>
<i>Departmental.</i>		<i>3,091,771.53</i>
General government,		59,983.47
Protection of persons and property,		231,466.81
Health and sanitation,		647,875.11
Highways,		1,035,981.95
Charities,		3,510.17
Schools,		925,178.40
Libraries,		55,327.52
Recreation,		95,011.98
Unclassified,		37,436.12
<i>Public service enterprises,</i>		<i>895,358.68</i>
Electric light,		1,158,622.88
Water,		735,949.22
All other,		786.58
<i>Cemeteries,</i>		<i>11,700.64</i>
<b>Municipal indebtedness.</b>		<b>11,712,186.86</b>
<i>From sinking funds,</i>		<i>302,944.22</i>
<i>From revenue and other sources,</i>		<i>2,186,258.66</i>
<i>Bonds refunded, current year,</i>		<i>7,000.00</i>
<i>Temporary loans (including revenue loans),</i>		<i>9,494,950.00</i>
<i>Warrants or orders, previous years,</i>		<i>21,033.98</i>
<b>Transfers.</b>		<b>690,946.90</b>
<i>To sinking funds from revenue,</i>		<i>149,674.04</i>
<i>All other,</i>		<i>541,272.86</i>
<b>Refunds.</b>		<b>81,013.16</b>
<b>Agency, trust, and investment.</b>		<b>3,528,677.55</b>
<i>Taxes and licenses for State,</i>		<i>1,897,577.99</i>
<i>Taxes for county,</i>		<i>363,391.38</i>
<i>Expenditures for grade crossings,</i>		<i>1,097.15</i>
<i>Sinking and other permanent funds,</i>		<i>757,327.14</i>
<i>All other,</i>		<i>9,283.89</i>
RECAPITULATION.		
Maintenance and interest,		\$15,095,479.33
Permanent debt (except from sinking funds),		2,186,258.66
Sinking fund requirements from revenue,		149,674.04
Outlays,		3,998,830.85
Permanent debt from sinking funds,		302,944.22
Bonds refunded, current year,		7,000.00
Temporary loans,		9,515,983.98
Transfers (except to sinking funds) and refunds,		622,286.02
Agency, trust, and investment,		3,528,677.55
<b>Total payments,</b>		<b>\$35,107,134.65</b>
Balance on hand, including funds,		2,590,350.56
<b>GRAND TOTAL,</b>		<b>\$37,697,485.21</b>

<sup>1</sup> Includes gas. See foot-notes on pp. 87, 93, and 103.<sup>2</sup> Includes \$10,000 town hall debt paid from insurance, and \$15,000 sewer debt paid from bond redemption fund.



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DIVISION B.

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INDEBTEDNESS.

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TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1915.*

TOWNS. (Population over 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Brookline,	\$1,620,993.00	\$1,240,560.00	—	\$380,433.00	—	—	—
Peabody,	617,000.00	348,000.00	—	269,000.00	—	—	—
Westfield,	545,700.00	335,700.00	—	210,000.00	—	—	—
Leominster,	777,400.00	507,900.00	—	270,000.00	—	\$117,500.00	—
Watertown,	900,725.00	558,725.00	—	217,000.00	—	125,000.00	—
Gardner,	435,262.50	199,762.50	—	235,500.00	—	—	—
Frammingham,	922,800.00	318,800.00	—	504,000.00	—	100,000.00	—
Arlington,	860,800.00	534,800.00	—	281,000.00	—	45,000.00	—
Southbridge,	220,300.00	190,300.00	—	—	—	30,000.00	—
Methuen,	477,631.51	195,400.00	—	278,500.00	—	100,000.00	\$3,731.51
Weymouth,	450,500.00	135,500.00	—	224,000.00	—	24,000.00	—
Milford,	354,836.18	230,836.18	—	—	—	—	—
Adams,	142,825.00	142,825.00	—	—	—	—	—
Clinton,	524,500.00	322,000.00	—	196,500.00	—	6,000.00	—
Plymouth,	197,999.88	100,200.00	—	77,799.88	—	20,000.00	—
Wakefield,	801,633.65	276,100.00	—	305,500.00	\$11,195.72	220,000.00	33.65
Windrop,	887,082.14	453,886.42	—	202,000.00	—	200,000.00	—
Greenfield,	85,000.00	60,000.00	—	—	—	25,000.00	—
Webster,	87,900.00	29,900.00	—	58,000.00	—	—	—
West Springfield,	622,800.00	272,800.00	—	320,000.00	—	30,000.00	—
Danvers,	203,650.00	25,250.00	—	268,400.00	—	—	—
Natick,	709,765.00	431,965.00	—	157,800.00	—	120,000.00	—
Dedham,	217,415.00	217,415.00	—	—	—	—	—
Norwood,	515,300.00	367,300.00	—	116,500.00	—	231,500.00	—
Saugus,	296,000.00	99,000.00	—	107,000.00	—	90,000.00	—
Winchester,	696,550.00	464,550.00	—	107,000.00	—	125,000.00	—
Easthampton,	232,500.00	145,000.00	—	55,500.00	—	32,000.00	—
Athol,	574,450.00	241,450.00	—	313,000.00	—	20,000.00	—
Palmer,	79,000.00	79,000.00	—	—	—	—	—
North Attleborough,	485,280.00	250,600.00	—	174,680.00	—	60,000.00	—
Bridgewater,	34,000.00	34,000.00	—	—	—	—	—
Ware,	62,500.00	51,500.00	—	900.00	—	—	—
Braintree,	436,250.00	120,750.00	—	290,500.00	—	25,000.00	—
Northbridge,	70,966.83	67,500.00	—	—	—	—	—
Middleborough,	105,250.00	24,750.00	—	50,500.00	—	30,000.00	—
Milton,	328,561.00	147,000.00	\$11,561.00	170,000.00	—	170,000.00	—
Amesbury,	442,003.50	136,000.00	—	236,000.00	—	70,000.00	3.50
Belmont,	356,000.00	279,000.00	—	77,000.00	—	—	—
Andover,	298,000.00	125,000.00	—	173,000.00	—	—	—
Montague,	19,200.00	19,200.00	—	—	—	—	—
Marblehead,	354,000.00	169,000.00	—	185,000.00	—	—	—

## TOWNS OVER 5,000 POPULATION.

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Whitman,	264,900.00	100,900.00	94,000.00	100,000.00	—	—
Stoneham,	307,000.00	135,000.00	101,000.00	\$ 71,000.00	—	—
Swampscott,	856,150.00	576,750.00	239,900.00	35,000.00	4,500.00	—
Rockland,	163,500.00	86,500.00	22,000.00	55,000.00	—	—
Stoughton,	240,000.00	64,000.00	151,000.00	25,000.00	—	—
Reading,	390,200.00	59,700.00	270,500.00	66,000.00	—	—
Maynard,	188,000.00	138,000.00	123,000.00	—	—	—
Hudson,	249,650.00	140,900.00	108,750.00	—	—	—
Concord,	571,800.00	204,800.00	346,000.00	21,000.00	—	—
Great Barrington,	86,750.00	86,750.00	—	—	—	—
Needham,	496,800.00	179,000.00	207,800.00	110,000.00	—	—
Franklin,	439,000.00	211,000.00	228,000.00	—	—	—
Wellesley,	448,000.00	301,000.00	147,000.00	—	—	—
Farhaven,	129,750.00	129,750.00	—	—	—	—
Ipswich,	351,200.00	60,400.00	250,800.00	30,000.00	—	—
Ludlow,	61,000.00	31,000.00	—	30,000.00	—	—
Grafton,	88,070.00	88,070.00	—	—	—	2,421.99
Spencer,	26,821.99	11,900.00	12,800.00	8,000.00	—	—
North Andover,	245,000.00	76,000.00	161,000.00	10,000.00	—	—
Westborough,	175,350.00	113,350.00	52,000.00	—	—	—
Witchendon,	101,500.00	25,000.00	56,500.00	20,000.00	—	—
Mansfield,	212,500.00	103,000.00	89,500.00	20,000.00	—	—
Blackstone,	66,000.00	16,000.00	—	50,000.00	—	—
Abington,	213,712.62	57,200.00	91,000.00	65,000.00	—	512.62
Canton,	188,000.00	37,000.00	76,000.00	75,000.00	—	—
Amherst,	236,400.00	236,400.00	—	—	—	—
Lexington,	434,650.00	272,650.00	162,000.00	—	—	—
Walpole,	220,739.00	131,639.00	69,100.00	20,000.00	—	—
Orange,	134,900.00	67,900.00	67,000.00	—	—	—
Dartmouth,	133,500.00	58,500.00	67,000.00	25,000.00	—	—
Millbury,	57,050.00	55,050.00	50,000.00	—	—	—
Tewksbury,	8,000.00	2,000.00	—	6,000.00	—	—
Hingham,	42,372.20	42,372.20	—	—	—	—
Chelmsford,	61,550.00	13,550.00	—	48,000.00	—	—
South Hadley,	168,950.00	103,950.00	38,000.00	25,000.00	—	—
Wareham,	46,860.00	46,860.00	—	—	—	—
Easton,	—	—	21,000.00	8,000.00	—	—
Monson,	29,000.00	—	—	—	—	—
79 Towns,	\$26,324,366.00	\$14,050,216.30	\$9,671,662.83	\$15,695.72	\$2,563,000.00	\$10,170.10

<sup>1</sup> Amounts in this column are for revenue loans except in the towns of Norwood and Stoneham.

<sup>2</sup> Includes \$1,500 in anticipation of note issue for highway loan.

<sup>3</sup> Includes \$1,000 in anticipation of water bonds.

TABLE III. — *Relation of Indebtedness to Valuation — 1915.*

NOTE. The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1915, together with the supplemental assessment of December, 1915, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans (see foot-notes 2 and 3, Table II) and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Towns. (Population over 5,000)	Popu- lation of 1915	Percent- age of Net Debt of Valua- tion	Valuation of 1915	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Franklin, . . . . .	6,440	8.7	\$5,065,217	\$439,000.00	-	\$439,000.00
2 Athol, . . . . .	9,783	7.4	6,693,425	554,450.00	\$59,966.84	494,483.16
3 Hudson, . . . . .	6,758	5.8	4,280,795	249,650.00	-	249,650.00
4 Natick, . . . . .	11,119	5.8	9,293,250	589,765.00	54,253.41	535,511.59
5 Amesbury, . . . . .	8,543	5.5	6,781,910	372,000.00	-	372,000.00
6 Stoughton, . . . . .	6,982	4.9	4,350,454	215,000.00	-	215,000.00
7 Swampscott, . . . . .	7,345	4.7	15,989,509	821,150.00	73,948.63	747,201.37
8 Wakefield, . . . . .	12,781	4.7	12,452,780	581,600.00	-	581,600.00
9 Concord, . . . . .	6,681	4.6	9,527,350	550,800.00	113,978.54	436,821.46
10 West Springfield, . . . . .	11,339	4.4	10,444,515	592,800.00	-	454,775.22
11 Lexington, . . . . .	5,538	4.3	10,028,177	434,650.00	-	434,650.00
12 Framingham, . . . . .	15,860	4.3	17,187,700	822,800.00	80,490.19	742,309.81
13 Needham, . . . . .	6,542	4.3	9,010,865	386,800.00	-	386,800.00
14 Westfield, . . . . .	18,411	4.3	12,785,922	545,700.00	-	545,700.00
15 Reading, . . . . .	6,805	4.1	7,999,523	330,200.00	-	330,200.00
16 Peabody, . . . . .	18,625	4.1	15,135,200	647,000.00	28,003.91	618,996.09
17 Ipswich, . . . . .	6,272	4.1	5,719,240	321,200.00	87,551.76	233,648.24
18 Arlington, . . . . .	14,889	4.0	17,771,213	815,800.00	112,381.16	703,418.84
19 Winthrop, . . . . .	12,758	3.9	16,906,450	667,082.14	-	667,082.14
20 Abington, . . . . .	5,646	3.9	3,763,381	148,200.00	-	148,200.00
21 Watertown, . . . . .	16,515	3.9	19,839,700	775,725.00	-	775,725.00
22 Stoneham, . . . . .	7,489	3.9	6,095,860	237,000.00	-	237,000.00
23 Methuen, . . . . .	14,007	3.8	9,733,743	473,900.00	102,022.15	371,877.85
24 Gardner, . . . . .	16,376	3.8	11,543,652	435,262.50	-	435,262.50
25 South Hadley, . . . . .	5,179	3.7	3,407,453	143,950.00	17,756.75	126,193.25
26 North Attleborough, . . . . .	9,398	3.7	9,562,969	425,280.00	71,887.60	353,392.40
27 Clinton, . . . . .	13,192	3.3	9,470,884	518,500.00	201,227.62	317,272.38
28 Orange, . . . . .	5,379	3.3	4,030,408	134,900.00	-	134,900.00
29 Westborough, . . . . .	5,925	3.2	3,342,715	165,350.00	59,529.48	105,820.52
30 Milford, . . . . .	13,684	3.2	10,472,092	330,886.18	-	330,886.18
31 Winchester, . . . . .	10,005	3.0	18,920,825	571,550.00	-	571,550.00
32 Amherst, . . . . .	5,558	3.0	6,388,168	236,400.00	44,277.03	192,122.97
33 Mansfield, . . . . .	5,772	3.0	4,523,040	192,500.00	57,229.04	135,270.96
34 Leominster, . . . . .	17,646	3.0	13,788,640	659,900.00	250,673.29	409,226.71
35 Fairhaven, . . . . .	6,277	2.9	4,501,594	129,750.00	-	129,750.00
36 Danvers, . . . . .	11,177	2.9	8,604,150	293,650.00	48,294.43	245,355.57
37 Marblehead, . . . . .	7,606	2.8	11,460,406	354,000.00	29,884.55	324,115.45
38 Andover, . . . . .	7,978	2.8	8,944,395	298,000.00	47,145.57	250,854.43
39 Norwood, . . . . .	10,977	2.8	17,053,994	485,300.00	10,108.82	475,191.18
40 North Andover, . . . . .	5,956	2.7	6,042,049	237,000.00	72,332.22	164,667.78
41 Walpole, . . . . .	5,490	2.7	7,535,002	200,739.00	-	200,739.00
42 Saugus, . . . . .	10,226	2.7	7,137,876	206,000.00	16,144.21	189,855.79
43 Whitman, . . . . .	7,520	2.6	5,759,618	194,900.00	44,996.51	149,903.49
44 Easthampton, . . . . .	9,845	2.6	7,856,021	200,500.00	-	200,500.00
45 Belmont, . . . . .	8,081	2.3	11,409,543	356,000.00	89,547.89	266,452.11
46 Grafton, . . . . .	6,250	2.3	3,825,768	88,070.00	-	88,070.00
47 Wellesley, . . . . .	6,439	2.1	20,684,270	448,000.00	20,378.41	427,621.59
48 Maynard, . . . . .	6,770	2.0	4,175,418	183,000.00	104,946.58	83,053.42
49 Rockland, . . . . .	7,074	2.0	5,479,908	108,500.00	-	108,500.00
50 Southbridge, . . . . .	14,217	1.9	8,276,549	190,300.00	29,264.77	161,035.23
51 Dartmouth, . . . . .	5,330	1.9	5,753,325	108,500.00	-	108,500.00
52 Braintree, . . . . .	9,343	1.8	9,485,815	411,250.00	236,523.99	174,726.01
53 Winchendon, . . . . .	5,908	1.8	4,447,007	81,500.00	-	81,500.00
54 Weymouth, . . . . .	13,969	1.8	12,887,929	359,500.00	128,268.00	231,232.00
55 Millbury, . . . . .	5,295	1.7	3,399,117	57,050.00	-	57,050.00
56 Canton, . . . . .	5,623	1.7	6,838,814	113,000.00	-	113,000.00
57 Adams, . . . . .	13,218	1.6	7,042,971	142,825.00	28,514.21	114,310.79
58 Middleborough, . . . . .	8,631	1.5	4,962,035	75,250.00	-	75,250.00
59 Palmer, . . . . .	9,468	1.5	5,369,650	79,000.00	-	79,000.00
60 Dedham, . . . . .	11,043	1.4	15,990,095	217,415.00	-	217,415.00
61 Brookline, . . . . .	33,490	1.3	125,759,129	1,620,993.00	-	1,620,993.00
62 Plymouth, . . . . .	12,926	1.2	14,299,615	177,999.88	-	177,999.88
63 Northbridge, . . . . .	9,254	1.2	5,739,990	67,500.00	-	67,500.00
64 Ware, . . . . .	9,346	1.1	5,527,005	62,800.00	-	62,800.00
65 Monson, . . . . .	5,004	1.1	1,978,410	21,000.00	-	21,000.00
66 Milton, . . . . .	8,600	1.0	33,681,817	328,561.00	-	328,561.00
67 Webster, . . . . .	12,565	0.9	9,015,783	87,900.00	10,489.80	77,410.20
68 Bridgewater, . . . . .	9,381	0.8	4,239,728	34,000.00	-	34,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1915 — Concluded.*

TOWNS. (Population over 5,000)	Popu- lation of 1915	Percent- age of Net Debt of Valua- tion	Valuation of 1915	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Wareham, . . . .	5,176	0.7	\$6,680,145	\$46,860.00	—	\$16,860.00
70 Spencer, . . . .	5,994	0.7	3,629,010	24,400.00	—	24,400.00
71 Blackstone, . . . .	5,689	0.6	2,465,488	16,000.00	—	16,000.00
72 Ludlow, . . . .	6,251	0.6	5,618,262	31,000.00	—	31,000.00
73 Hingham, . . . .	5,264	0.5	8,737,150	42,372.20	—	42,372.20
74 Great Barrington, . . . .	6,627	0.5	10,392,283	86,750.00	\$38,055.75	48,694.25
75 Greenfield, . . . .	12,618	0.4	13,700,489	60,000.00	—	60,000.00
76 Montague, . . . .	7,925	0.3	6,003,984	19,200.00	—	19,200.00
77 Chelmsford, . . . .	5,182	0.3	4,514,610	13,550.00	—	13,550.00
78 Tewksbury, . . . .	5,265	0.1	1,861,780	2,000.00	—	2,000.00
79 Easton, . . . .	5,064	—	7,285,854	—	—	—
<b>79 Towns, . . . .</b>	<b>736,574</b>	<b>—</b>	<b>\$818,360,876</b>	<b>\$23,753,635.90</b>	<b>\$2,508,097.89</b>	<b>\$21,245,538.01</b>





Milton, . . . . .	25,000.00	—	230,000.00	—	16,000.00	10,000.00	—	230,000.00	—	2,000.00	—
Amesbury, . . . . .	—	—	105,000.00	—	23,000.00	13,000.00	—	105,000.00	—	—	—
Belmont, . . . . .	—	4,000.00	75,000.00	—	19,000.00	3,000.00	—	75,000.00	—	—	—
Andover, . . . . .	67,000.00	—	70,000.00	—	2,000.00	11,000.00	—	70,000.00	—	—	—
Montague, . . . . .	—	—	50,000.00	—	2,500.00	—	—	50,000.00	—	—	—
Marblehead, . . . . .	—	—	190,000.00	—	16,000.00	18,500.00	—	190,000.00	—	—	—
Whitman, . . . . .	1,250.00	—	170,000.00	—	11,550.00	3,000.00	—	170,000.00	—	—	12.30
Stonham, . . . . .	30,000.00	1,000.00	130,000.00	1,000.00	10,000.00	6,000.00	—	128,000.00	—	—	—
Swampscott, . . . . .	83,000.00	6,000.00	130,000.00	—	52,350.00	4,700.00	—	200,000.00	—	—	—
Rockland, . . . . .	13,000.00	—	100,000.00	—	10,500.00	7,000.00	—	125,000.00	—	—	—
Stoughton, . . . . .	4,000.00	3,000.00	170,000.00	—	4,500.00	15,000.00	—	173,000.00	—	—	—
Reading, . . . . .	—	17,000.00	150,000.00	—	12,700.00	17,500.00	—	147,000.00	—	—	—
Maynard, . . . . .	63,000.00	—	20,000.00	—	3,800.00	—	—	20,000.00	—	—	—
Hudson, . . . . .	20,000.00	—	126,000.00	—	10,600.00	9,050.00	—	125,000.00	—	—	—
Concord, . . . . .	6,000.00	—	25,000.00	—	18,000.00	6,000.00	—	25,000.00	—	—	—
Great Barrington, . . . . .	—	—	160,000.00	—	8,500.00	—	—	135,000.00	—	—	—
Needham, . . . . .	10,000.00	30,000.00	30,000.00	—	14,000.00	10,300.00	—	30,000.00	110,000.00	—	—
Franklin, . . . . .	135,000.00	—	110,000.00	—	22,000.00	8,000.00	—	110,000.00	—	—	—
Wellesley, . . . . .	150,000.00	26,000.00	—	—	16,000.00	151,000.00	—	—	—	—	—
Farhaven, . . . . .	12,300.00	—	40,000.00	—	16,780.12	—	—	40,000.00	—	—	—
Ipwich, . . . . .	33,000.00	12,000.00	90,000.00	—	5,700.00	4,650.00	—	87,500.00	—	—	—
Judlow, . . . . .	—	—	75,000.00	—	5,000.00	—	—	70,000.00	—	—	—
Graton, . . . . .	4,000.00	—	30,000.00	—	4,280.00	—	—	30,000.00	—	—	—
Spencer, . . . . .	—	19,000.00	98,000.00	2,421.99	3,400.00	2,000.00	—	16,000.00	—	—	—
North Andover, . . . . .	—	—	55,000.00	—	6,000.00	4,000.00	—	55,000.00	—	—	—
Weston, . . . . .	6,000.00	—	50,000.00	—	2,750.00	—	—	50,000.00	—	—	—
Windsor, . . . . .	4,500.00	—	70,000.00	—	3,500.00	4,500.00	—	60,000.00	—	—	—
Windsfield, . . . . .	15,000.00	—	50,000.00	—	3,000.00	2,000.00	—	50,000.00	—	—	—
Blackstone, . . . . .	8,000.00	—	50,000.00	—	8,000.00	—	—	50,000.00	—	—	—
Abington, . . . . .	—	3,000.00	104,000.00	482.03	5,200.00	7,500.00	—	94,000.00	—	—	—
Canton, . . . . .	—	12,000.00	135,000.00	—	9,500.00	5,000.00	—	135,000.00	—	—	—
Amherst, . . . . .	130,000.00	—	90,000.00	—	8,000.00	19,400.00	—	120,000.00	—	—	—
Lexington, . . . . .	152,000.00	4,000.00	90,000.00	—	10,850.00	10,450.00	—	120,000.00	—	—	—
Walpole, . . . . .	51,999.00	3,000.00	20,000.00	—	7,300.00	6,000.00	—	20,000.00	—	—	—
Orange, . . . . .	—	50,000.00	70,000.00	—	21,850.00	—	—	45,000.00	—	—	—
Dartmouth, . . . . .	10,000.00	—	25,000.00	—	7,500.50	—	—	38,000.00	—	—	—
Millbury, . . . . .	6,060.50	—	22,000.00	—	4,000.00	—	—	26,000.00	—	—	—
Tewksbury, . . . . .	—	—	75,000.00	—	14,000.00	—	—	75,000.00	—	—	—
Hingham, . . . . .	—	—	76,500.00	—	2,900.00	—	—	73,600.00	—	—	—
Chelmsford, . . . . .	—	—	55,000.00	—	7,450.00	2,000.00	—	42,500.00	—	—	—
South Hadley, . . . . .	10,500.00	40,000.00	—	—	4,100.00	—	—	55,000.00	—	—	—
Wareham, . . . . .	—	—	55,000.00	—	—	—	—	55,000.00	—	—	—
Easton, . . . . .	—	—	23,000.00	—	—	3,000.00	—	20,500.00	—	—	—
Monson, . . . . .	—	—	—	—	—	—	—	—	—	—	—
<b>79 Towns,</b>	<b>\$2,109,670.50</b>	<b>\$566,200.00</b>	<b>\$9,358,000.00</b>	<b>\$10,096.36</b>	<b>\$1,410,265.97</b>	<b>\$899,942.66</b>	<b>\$1,000.00</b>	<b>\$9,864,800.00</b>	<b>\$130,150.00</b>	<b>\$4,925.00</b>	<b>\$21,033.98</b>

1 In anticipation of library revenue.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1915.*

TOWNS. (Population over 5,000)	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline, . . . . .	\$19,067.02	—	\$19,067.02	\$14,697.82	\$4,369.20	—
Watertown, . . . . .	5,295.33	—	5,295.33	1,906.11	635.97	\$2,753.25
Arlington, . . . . .	8,266.65	—	8,266.65	3,532.37	2,269.88	2,464.40
Weymouth, . . . . .	233.26	—	233.26	—	233.26	—
Clinton, . . . . .	4,693.59	\$4,693.59	—	—	—	—
Wakefield, . . . . .	2,705.63	—	2,705.63	2,284.34	421.29	—
Winthrop, . . . . .	6,078.72	—	6,078.72	3,409.79	502.09	2,166.84
Dedham, . . . . .	4,568.07	2,580.68	1,987.39	1,419.86	567.53	—
Saugus, . . . . .	261.99	—	261.99	—	261.99	—
Winchester, . . . . .	4,334.14	—	4,334.14	3,510.08	824.06	—
Braintree, . . . . .	181.70	—	181.70	—	181.70	—
Milton, . . . . .	7,403.10	—	7,403.10	3,442.68	1,692.04	2,268.38
Belmont, . . . . .	6,752.54	1,750.00	5,002.54	2,094.90	1,512.37	1,395.27
Stoneham, . . . . .	2,623.89	—	2,623.89	1,092.03	528.53	1,003.53
Swampscott, . . . . .	2,077.83	—	2,077.83	—	440.65	1,637.18
Reading, . . . . .	81.92	—	81.92	—	81.92	—
Needham, . . . . .	251.89	—	251.89	—	251.89	—
Wellesley, . . . . .	577.54	—	577.54	—	577.54	—
Canton, . . . . .	129.44	—	129.44	—	129.44	—
Lexington, . . . . .	2,290.26	—	2,290.26	1,125.45	—	1,164.81
Walpole, . . . . .	2,000.00	2,000.00	—	—	—	—
Hingham, . . . . .	194.74	—	194.74	—	194.74	—
<b>Totals, . . . . .</b>	<b>\$80,069.25</b>	<b>\$11,024.27</b>	<b>\$69,044.98</b>	<b>\$38,515.43</b>	<b>\$15,675.89</b>	<b>\$14,853.66</b>

The following towns over 5,000 population made no sinking and loan fund payment in 1915 to the State on account of grade crossings and metropolitan sewer, park, and water systems: —

Abington	Framingham	Milford	South Hadley
Adams	Franklin	Millbury	Spencer
Amesbury	Gardner	Monson	Stoughton
Amherst	Grafton	Montague	Tewksbury
Andover	Great Barrington	Natick	Ware
Athol	Greenfield	North Andover	Wareham
Blackstone	Hudson	North Attleborough	Webster
Bridgewater	Ipswich	Northbridge	Westborough
Chelmsford	Leominster	Norwood	Westfield
Concord	Ludlow	Orange	West Springfield
Danvers	Mansfield	Palmer	Whitman
Dartmouth	Marblehead	Peabody	Winchendon
Easthampton	Maynard	Plymouth	
Easton	Methuen	Rockland	
Fairhaven	Middleborough	Southbridge	

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1915.*

Towns. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline, . . . . .	\$207,968.02	\$188,901.00	—	\$19,067.02	90.8	—	9.2
Peabody, . . . . .	43,800.00	43,000.00	\$800.00	—	98.2	1.8	—
Westfield, . . . . .	50,200.00	50,200.00	—	—	100.0	—	—
Leominster, . . . . .	25,000.00	15,000.00	10,000.00	—	60.0	40.0	—
Watertown, . . . . .	93,095.33	87,800.00	—	5,295.33	94.3	—	5.7
Gardner, . . . . .	29,387.50	29,387.50	—	—	100.0	—	—
Frammingham, . . . . .	40,250.00	37,550.00	2,700.00	—	93.3	6.7	—
Arlington, . . . . .	64,766.65	41,950.00	14,550.00	\$2,666.65	64.8	22.5	12.7
Southbridge, . . . . .	27,200.00	26,450.00	750.00	—	97.2	2.8	—
Methuen, . . . . .	19,700.00	19,700.00	—	—	100.0	—	—
Weymouth, . . . . .	26,633.26	22,000.00	4,400.00	233.26	82.6	16.5	0.9
Milford, . . . . .	16,000.00	16,000.00	—	—	100.0	—	—
Adams, . . . . .	26,690.00	22,550.00	4,100.00	—	84.6	15.4	—
Clinton, . . . . .	23,593.59	18,900.00	—	4,693.59	80.1	—	19.9
Plymouth, . . . . .	37,216.66	37,216.66	—	—	100.0	—	—
Wakefield, . . . . .	59,105.63	56,400.00	—	2,705.63	95.4	—	4.6
Winthrop, . . . . .	75,946.57	69,807.85	—	6,078.72	92.0	—	8.0
Greenfield, . . . . .	27,000.00	27,000.00	—	—	100.0	—	—
Webster, . . . . .	17,930.15	16,730.15	1,200.00	—	93.3	6.7	—
West Springfield, . . . . .	18,600.00	10,000.00	8,600.00	—	53.8	46.2	—
Danvers, . . . . .	17,335.33	4,250.00	13,085.33	—	24.5	75.5	—
Natick, . . . . .	41,993.47	17,455.00	24,558.47	—	41.5	58.5	—
Dedham, . . . . .	32,443.07	27,875.00	—	4,568.07	85.9	—	14.1
Norwood, . . . . .	36,600.00	36,600.00	—	—	100.0	—	—
Saugus, . . . . .	15,961.99	15,000.00	700.00	261.99	94.0	4.4	1.6
Winchester, . . . . .	45,334.14	44,000.00	—	4,334.14	91.0	—	9.0
Easthampton, . . . . .	20,000.00	20,000.00	—	—	100.0	—	—
Athol, . . . . .	29,750.00	27,250.00	2,500.00	—	91.6	8.4	—
Palmer, . . . . .	15,600.00	15,600.00	—	—	100.0	—	—
North Attleborough, . . . . .	43,270.63	36,870.63	6,400.00	—	85.2	14.8	—
Bridgewater, . . . . .	5,000.00	5,000.00	—	—	100.0	—	—
Ware, . . . . .	10,600.00	10,600.00	—	—	100.0	—	—
Braintree, . . . . .	19,481.70	13,750.00	5,550.00	181.70	70.6	28.5	0.9
Northbridge, . . . . .	10,000.00	10,000.00	—	—	100.0	—	—
Middleborough, . . . . .	11,700.00	11,750.00	—	—	100.0	—	—
Milton, . . . . .	35,403.10	28,000.00	—	7,403.10	79.1	—	20.9
Amesbury, . . . . .	38,000.00	38,000.00	—	—	100.0	—	—
Belmont, . . . . .	33,069.87	22,000.00	4,317.33	6,752.54	66.5	13.1	20.4
Andover, . . . . .	15,158.63	16,000.00	2,158.63	—	88.1	11.9	—
Montague, . . . . .	6,500.00	6,500.00	—	—	100.0	—	—
Marblehead, . . . . .	35,500.00	34,500.00	1,000.00	—	97.2	2.8	—
Whitman, . . . . .	16,247.76	14,550.00	1,697.76	—	89.6	10.4	—
Stoneham, . . . . .	18,623.89	16,000.00	—	2,623.89	85.9	—	14.1
Swampscott, . . . . .	62,127.83	57,050.00	3,000.00	2,077.83	91.8	4.8	3.4
Rockland, . . . . .	17,500.00	17,500.00	—	—	100.0	—	—
Stoughton, . . . . .	19,500.00	19,500.00	—	—	100.0	—	—
Reading, . . . . .	30,281.92	30,200.00	—	81.92	99.7	—	0.3
Maynard, . . . . .	11,800.00	3,800.00	8,000.00	—	32.2	67.8	—
Hudson, . . . . .	19,650.00	19,650.00	—	—	100.0	—	—
Concord, . . . . .	29,720.00	20,000.00	9,720.00	—	67.3	32.7	—
Great Barrington, . . . . .	11,250.00	8,500.00	2,750.00	—	75.6	24.4	—
Needham, . . . . .	24,551.89	24,300.00	—	251.89	99.0	—	1.0
Franklin, . . . . .	15,000.00	15,000.00	—	—	100.0	—	—
Wellesley, . . . . .	30,577.54	27,000.00	3,000.00	577.54	88.3	9.8	1.9
Fairhaven, . . . . .	12,780.12	12,780.12	—	—	100.0	—	—
Ipswich, . . . . .	14,626.52	10,350.00	4,276.52	—	70.8	29.2	—
Ludlow, . . . . .	5,000.00	5,000.00	—	—	100.0	—	—
Grafton, . . . . .	4,280.00	4,280.00	—	—	100.0	—	—
Spencer, . . . . .	5,400.00	5,400.00	—	—	100.0	—	—
North Andover, . . . . .	11,500.00	10,000.00	1,500.00	—	87.0	13.0	—
Westborough, . . . . .	6,250.00	2,750.00	3,500.00	—	44.0	56.0	—
Winchendon, . . . . .	8,000.00	8,000.00	—	—	100.0	—	—
Mansfield, . . . . .	7,600.00	5,000.00	2,600.00	—	65.8	34.2	—
Blackstone, . . . . .	3,000.00	3,000.00	—	—	100.0	—	—
Abington, . . . . .	9,700.00	9,700.00	—	—	100.0	—	—
Canton, . . . . .	14,629.44	14,500.00	—	129.44	99.1	—	0.9
Amherst, . . . . .	8,000.00	8,000.00	—	—	100.0	—	—
Lexington, . . . . .	32,540.26	30,250.00	—	2,290.26	93.0	—	7.0
Walpole, . . . . .	22,450.00	20,450.00	—	2,000.00	91.1	—	8.9
Orange, . . . . .	13,300.00	13,300.00	—	—	100.0	—	—
Dartmouth, . . . . .	21,850.00	21,850.00	—	—	100.0	—	—
Millbury, . . . . .	8,395.50	8,395.50	—	—	100.0	—	—
Tewksbury, . . . . .	4,000.00	4,000.00	—	—	100.0	—	—
Hingham, . . . . .	14,194.74	14,000.00	—	194.74	98.6	—	1.4
Chelmsford, . . . . .	2,900.00	2,900.00	—	—	100.0	—	—
South Hadley, . . . . .	11,710.00	9,450.00	2,260.00	—	80.7	19.3	—
Wareham, . . . . .	4,160.00	4,160.00	—	—	100.0	—	—
Easton, . . . . .	—	—	—	—	—	—	—
Monson, . . . . .	3,000.00	3,000.00	—	—	100.0	—	—
79 Towns, . . . . .	\$2,010,932.70	\$1,781,189.41	\$149,674.04	\$80,069.25	88.6	7.4	4.0

1 Serial loans amounting to \$10,000 were paid from insurance of town hall.

2 Serial loans amounting to \$15,000 were paid from sewer bond redemption fund.



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DIVISION C.

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CASH BALANCES.

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TABLE VII. — *Cash Balances.*

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1915					CASH AT END OF 1915						
	Total	General	Sinking Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline, . . . . .	\$110,621.24	\$105,636.48	—	\$4,372.12	\$612.64	—	\$108,550.20	\$164,694.02	—	\$2,987.39	\$868.79	—
Peabody, . . . . .	85,855.64	84,963.77	\$891.87	—	—	—	58,833.84	58,256.50	\$577.34	—	—	—
Westfield, . . . . .	42,871.40	39,319.36	—	—	1,000.00	\$3,552.04	71,639.66	68,252.09	—	—	—	\$3,387.57
Uxbridge, . . . . .	182,320.74	182,767.32	—	493.31	—	70.10	93,250.75	92,693.19	—	496.09	—	61.47
Watertown, . . . . .	87,718.06	87,691.51	—	—	—	26.55	87,303.51	87,276.96	—	—	—	26.55
Gardner, . . . . .	30,475.21	30,475.21	—	—	—	—	29,756.76	29,756.76	—	—	—	—
Frammingham, . . . . .	162,803.17	98,150.58	3,903.49	33,533.99	27,215.11	—	99,890.80	96,283.49	2,490.19	628.60	518.52	—
Arlington, . . . . .	66,301.33	62,534.47	419.85	—	—	3,347.01	44,279.43	41,283.07	23.35	—	—	2,973.01
Southbridge, . . . . .	20,704.71	20,504.71	—	200.00	—	—	16,446.33	16,446.33	—	—	—	—
Medford, . . . . .	52,698.84	41,121.93	11,576.91	—	—	—	16,211.04	4,634.13	11,576.91	—	—	—
Weymouth, . . . . .	31,551.01	31,059.00	415.74	—	76.27	—	38,605.54	33,356.80	5,087.47	—	161.27	—
Milford, . . . . .	4,612.83	4,178.08	—	434.75	—	—	72,249.08	72,249.08	—	—	—	—
Adams, . . . . .	12,290.69	11,174.78	219.93	200.00	695.98	—	4,846.10	3,948.88	1,481.76	195.18	415.46	—
Clinton, . . . . .	64,876.36	61,132.31	3,531.07	212.98	—	—	40,383.66	38,023.10	2,165.38	—	—	—
Plymouth, . . . . .	4,847.85	4,847.85	—	—	—	1,404.00	1,964.55	1,964.55	—	—	—	1,509.00
Wakefield, . . . . .	36,641.76	35,237.76	—	—	—	35.68	61,752.37	60,183.37	—	—	—	445.84
Winthrop, . . . . .	31,704.70	31,704.70	—	—	—	—	85,339.45	84,883.61	—	—	—	—
Greenfield, . . . . .	15,600.15	13,600.15	—	—	—	2,000.00	1,876.53	1,854.42	—	—	22.11	—
Webster, . . . . .	68,570.41	67,468.08	1,102.33	—	—	—	9,347.37	9,307.57	39.80	—	—	—
West Springfield, . . . . .	857.87	106.82	751.05	—	—	—	84,117.37	79,642.59	4,474.78	—	74.27	—
Danvers, . . . . .	34,058.35	21,889.46	12,123.51	—	45.38	—	42,235.86	36,464.88	5,696.71	—	—	—
Natick, . . . . .	33,653.09	22,879.08	10,266.56	—	567.45	—	52,140.18	38,671.63	13,360.54	—	108.01	—
Dedham, . . . . .	81,782.86	79,822.11	—	—	1,129.42	831.33	43,114.19	41,268.83	—	—	1,282.55	1,562.81
Norwood, . . . . .	19,493.11	19,493.11	—	—	—	—	15,223.21	15,197.80	—	25.00	—	70.41
Saugus, . . . . .	32,569.05	25,987.63	6,281.42	—	—	—	9,929.47	9,910.26	19.21	—	—	—
Winchester, . . . . .	67,098.16	64,021.91	—	44.32	3,031.93	—	33,587.08	30,818.98	—	90.42	2,677.68	—
Easthampton, . . . . .	27,802.45	27,755.03	—	47.42	—	—	21,831.50	21,756.86	—	74.64	—	—
Attol, . . . . .	29,009.07	28,237.62	—	1,460.54	210.91	—	36,171.48	34,275.17	—	1,632.83	263.43	—
Palmer, . . . . .	29,555.98	29,555.98	—	—	—	—	8,062.25	8,062.25	—	—	—	—
North Attleborough, . . . . .	20,242.16	17,223.36	2,728.98	—	179.05	110.77	30,290.44	23,622.65	6,340.98	—	216.04	110.77
Bridgewater, . . . . .	11,437.55	11,437.55	—	—	—	—	4,840.39	4,840.39	—	—	—	—
Ware, . . . . .	13,653.47	13,653.47	—	—	84.73	—	13,279.43	13,279.43	—	—	—	—
Brantree, . . . . .	45,890.00	44,103.72	—	—	—	—	62,022.08	60,140.20	—	—	150.75	1,731.13
Northbridge, . . . . .	38,839.46	38,839.46	—	—	—	—	46,938.24	46,938.24	—	—	—	—
Middleborough, . . . . .	18,177.74	18,158.99	—	—	18.75	—	22,553.71	22,553.71	—	—	—	—
Milton, . . . . .	12,831.90	12,805.58	—	—	237.57	288.75	18,743.70	16,862.18	—	—	1,330.10	551.42
Amesbury, . . . . .	26,814.07	26,778.27	—	—	35.80	—	32,409.24	32,351.25	—	—	57.99	—

## TOWNS OVER 5,000 POPULATION.

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Belmont,	17,108.73	16,417.91	690.82	—	—	1,837.87	—	7,408.44	6,878.15	275.29	—	—	2,296.61	—	255.00
Andover,	16,934.66	15,048.79	—	48.00	—	—	—	44,347.87	41,999.26	—	52.00	—	—	—	—
Montague,	3,859.96	3,859.96	—	—	—	—	—	3,952.18	3,952.18	—	—	—	—	—	—
Marblehead,	22,514.04	15,703.37	—	763.37	—	5,997.30	—	38,623.42	32,308.44	—	647.70	—	5,667.28	—	—
Whitman,	11,235.29	11,235.29	—	—	—	—	—	8,444.55	8,444.55	—	—	—	—	—	—
Stoneham,	2,506.44	2,506.44	—	—	—	—	—	9,427.69	9,427.69	—	—	—	—	—	—
Swampscott,	42,620.40	42,315.80	304.60	—	—	—	—	30,857.41	30,808.78	48.63	—	—	—	—	—
Rockland,	37,885.36	37,885.36	—	—	—	—	—	27,263.86	27,263.86	—	—	—	—	—	—
Stoughton,	10,082.02	10,040.13	—	—	—	41.89	—	8,753.67	8,727.38	—	—	—	26.29	—	—
Reading,	6,482.02	4,933.18	—	—	—	—	—	7,197.12	5,436.84	—	—	—	—	—	1,760.28
Needham,	5,388.06	4,284.64	272.26	500.00	—	331.16	—	34,833.99	30,906.39	3,016.04	600.00	—	331.16	—	—
Hudson,	16,776.24	16,106.16	—	488.53	—	131.55	—	39,367.76	38,607.99	—	618.22	—	—	—	—
Concord,	30,937.84	13,262.34	2 15,500.29	750.00	—	1,415.21	10.00	17,006.15	17,006.15	11,620.00	700.00	—	2,204.61	—	—
Great Barrington,	12,343.43	12,343.43	—	—	—	—	—	37,340.76	37,340.76	—	—	—	—	—	—
Franklin,	20,048.73	20,048.73	—	7.03	—	—	—	31,040.89	31,033.46	—	7.43	—	—	—	—
Wellesley,	39,343.16	38,704.02	639.14	—	—	—	—	126,857.75	125,470.24	1,378.41	—	—	—	—	—
Fairhaven,	16,336.51	15,353.03	—	3.00	—	980.48	—	16,618.24	15,867.41	—	3.00	—	747.83	—	—
Ipswich,	29,964.95	25,282.39	4,671.76	10.80	—	—	—	31,191.16	19,974.43	11,214.28	2.45	—	—	—	—
Ludlow,	10,390.26	10,390.26	—	—	—	—	—	17,834.10	17,830.10	—	—	—	—	—	14.00
Grafton,	16,307.98	15,628.98	—	679.00	—	—	—	23,550.99	22,899.45	—	651.54	—	—	—	—
Spencer,	13,684.66	13,684.66	—	—	—	—	—	490.85	490.85	—	—	—	—	—	—
North Andover,	18,816.14	16,219.49	—	—	—	86.97	2,529.68	14,019.07	11,222.37	—	—	—	57.06	—	2,739.64
Westborough,	13,245.45	11,320.21	492.23	1,409.99	—	23.02	—	20,933.81	14,713.15	6,209.48	—	—	11.18	—	—
Winchendon,	9,448.30	9,448.30	—	—	—	—	—	14,933.90	14,331.70	—	—	—	—	—	—
Mansfield,	6,952.83	4,352.46	2,570.37	—	—	—	—	14,232.54	12,403.50	1,829.04	—	—	—	—	500.00
Blackstone,	5,868.73	5,868.73	—	—	—	—	—	943.59	943.59	—	—	—	—	—	—
Abington,	2,296.65	2,296.65	—	—	—	—	—	18,174.78	18,174.78	—	—	—	—	—	—
Canton,	12,318.74	12,274.15	—	17	—	—	44.42	21,745.26	21,700.84	—	—	—	—	—	—
Amherst,	22,294.67	21,600.03	—	685.64	—	—	—	120,770.18	120,003.61	—	759.51	—	7.06	—	44.42
Lexington,	34,576.62	34,799.26	—	—	—	—	77.36	47,793.11	47,717.83	—	—	—	—	—	—
Walpole,	18,676.76	18,566.32	—	37.22	—	51.52	21.70	19,973.88	19,799.06	—	30.40	—	62.72	—	77.36
Orange,	11,272.51	11,272.51	—	—	—	—	—	1,659.52	1,659.52	—	—	—	—	—	500.00
Dartmouth,	3,296.61	3,296.61	—	—	—	—	—	9,310.60	8,810.60	—	—	—	—	—	—
Milbury,	2,268.11	2,268.11	—	—	—	—	—	19,915.24	19,915.24	—	—	—	—	—	—
Tewksbury,	4,656.66	4,656.66	—	—	—	—	—	12,024.43	12,024.43	—	—	—	—	—	—
Hingham,	868.70	866.50	—	—	—	—	2.20	8,665.37	8,621.85	—	—	—	—	—	—
Chelmsford,	5,156.21	5,156.21	—	—	—	—	—	5,313.37	5,313.37	—	—	—	—	—	43.45
South Hadley,	7,022.70	6,524.34	498.45	—	—	—	—	18,413.05	14,656.30	3,756.75	—	—	—	—	—
Wareham,	45,721.37	45,721.37	—	—	—	—	—	47,632.29	47,632.29	—	—	—	—	—	—
Easton,	7,443.75	7,223.85	—	219.90	—	—	—	682.67	106.77	—	575.90	—	—	—	—
Monson,	645.09	645.09	—	—	—	—	—	2,299.55	2,299.55	—	—	—	—	—	—
79 Towns,	\$2,285,430.98	\$2,095,375.43	\$79,792.63	\$46,532.08	\$46,067.96	\$17,602.88	\$2,590,350.56	\$2,449,551.45	\$91,682.34	\$10,776.35	\$19,862.59	\$18,475.83			

\* Includes \$35.84 investment fund cash.

\* Includes \$1,310.41 investment fund cash.

\* Includes \$90 investment fund cash.





PART III.

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TOWNS UNDER 5,000 POPULATION.



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DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS  
FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 1915.

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 1.

RECEIPTS.	Barnstable POPULATION 4,995	Uxbridge POPULATION 4,921	Randolph POPULATION 4,734	Agawam POPULATION 4,555
<b>REVENUE.</b>	<b>\$147,856.05</b>	<b>\$103,831.69</b>	<b>\$84,279.42</b>	<b>\$68,299.74</b>
General,	140,473.58	80,444.62	61,241.22	55,238.72
<i>Taxes,</i>	137,823.82	79,066.76	60,127.68	50,361.87
Property and poll,	131,924.43	73,107.68	52,031.70	46,908.84
Corporation, bank, etc.,	5,899.39	5,889.08	8,095.88	3,453.03
<i>Licenses and permits,</i>	290.50	80.00	14.00	3,062.00
<i>Fines and forfeits,</i>	216.81	363.40	128.68	418.00
<i>Grants and gifts,</i>	2,142.20	1,004.46	971.06	1,406.85
For expenses,	457.50	468.07	971.06	1,406.85
For outlays,	1,684.70	536.39	—	—
All other,	.25	—	—	—
Commercial,	7,382.47	23,387.07	23,038.20	13,061.02
<i>Special assessments,</i>	90.03	956.71	—	200.04
To meet expenses,	90.03	936.71	—	200.04
To meet outlays,	—	—	—	—
<i>Privileges,</i>	101.00	1,410.52	1,685.13	3,258.44
<i>Departmental,</i>	4,834.66	3,266.66	5,819.16	2,618.61
General government,	31.50	991.00	1,242.75	71.00
Protection of persons and property,	515.03	74.24	—	121.18
Health and sanitation,	6.00	—	—	—
Highways,	1,019.97	65.25	74.14	—
Charities,	1,117.80	1,222.51	750.62	1,696.81
Soldiers' benefits,	1,816.00	594.00	3,389.00	521.00
Schools,	427.36	179.20	361.36	67.00
Libraries,	—	80.36	—	—
Recreation,	—	—	—	—
Unclassified,	1.00	—	1.28	139.92
<i>Public service enterprises,</i>	—	13,897.53	10,755.27	5,837.41
Electric light,	—	—	—	—
Water,	—	13,897.53	10,755.27	5,837.41
All other,	—	—	—	—
<i>Cemeteries,</i>	524.93	9.03	—	—
<i>Interest,</i>	1,731.85	3,926.72	4,778.65	1,148.22
On sinking funds,	—	—	2,431.13	—
On trust and investment funds,	607.67	2,695.62	925.79	381.07
All other,	1,124.18	1,231.10	1,421.73	767.15
<b>NON-REVENUE.</b>	<b>\$158,721.29</b>	<b>\$57,067.11</b>	<b>\$117,318.65</b>	<b>\$51,211.62</b>
Offsets to outlays,	21.50	1,000.00	22,947.60	2,206.01
<i>Departmental,</i>	21.50	1,000.00	22,947.60	2,206.01
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	127,000.00	40,000.00	72,600.00	40,000.00
<i>Loans, general purposes,</i>	2,000.00	—	9,800.66	—
<i>Loans, public service enterprises,</i>	—	—	2,800.00	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	125,000.00	40,000.00	60,000.00	40,000.00
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	833.39	2,614.31	4,771.01	33.12
<i>From sinking funds,</i>	—	—	—	—
All other,	833.39	2,614.31	4,771.01	33.12
Refunds,	1,570.10	54.26	335.36	—
Agency, trust, and investment,	29,296.30	13,398.54	16,664.68	8,972.49
<i>Taxes and licenses for State,</i>	17,055.50	9,301.22	6,825.60	6,622.60
<i>Taxes for county,</i>	9,902.34	3,846.00	2,439.68	2,349.99
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	2,338.46	251.32	7,400.00	—
All other,	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$147,877.55	\$104,831.69	\$107,227.02	\$70,505.75
Premiums,	—	—	—	—
Municipal indebtedness,	127,000.00	40,000.00	72,600.00	40,000.00
Transfers and refunds,	2,403.49	2,668.57	5,106.37	33.12
Agency, trust, and investment,	29,296.30	13,398.54	16,664.68	8,972.49
<b>Total receipts,</b>	<b>\$306,577.34</b>	<b>\$160,898.80</b>	<b>\$201,598.07</b>	<b>\$119,511.36</b>
Balance on hand, including funds,	28,160.95	13,862.07	10,112.00	2,246.64
<b>GRAND TOTAL,</b>	<b>\$334,738.29</b>	<b>\$174,260.87</b>	<b>\$211,710.07</b>	<b>\$121,758.00</b>

Graded According to Population of 1915.

## GROUP 1.

PAYMENTS.	Barnstable POPULATION 4,995	Uxbridge POPULATION 4,921	Randolph POPULATION 4,734	Agawam POPULATION 4,555
<b>Maintenance,</b>	<b>\$97,417.40</b>	<b>\$71,813.03</b>	<b>\$59,112.76</b>	<b>\$54,545.79</b>
<i>Departmental,</i>	<i>96,664.76</i>	<i>65,482.09</i>	<i>53,766.63</i>	<i>50,648.24</i>
General government,	8,059.35	5,268.75	4,183.92	4,010.09
Protection of persons and property,	8,254.61	7,234.98	4,061.70	3,764.91
Health and sanitation,	2,916.93	1,336.17	418.82	405.64
Highways,	24,731.14	14,912.22	8,893.17	13,192.03
Charities,	9,247.03	6,408.88	9,809.58	4,070.53
Soldiers' benefits,	2,055.00	525.50	4,452.66	464.00
Schools,	40,153.84	26,789.57	20,358.05	23,717.00
Libraries,	—	2,312.72	150.00	667.11
Recreation,	—	154.83	180.72	—
Pensions,	—	—	—	—
Unclassified,	1,186.86	518.47	1,248.01	356.93
<i>Public service enterprises,</i>	<i>—</i>	<i>6,277.91</i>	<i>5,329.73</i>	<i>3,858.31</i>
Electric light,	—	—	—	—
Water,	—	6,277.91	5,329.73	3,858.31
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>732.64</i>	<i>63.03</i>	<i>—</i>	<i>24.24</i>
<i>Administration of trust funds,</i>	<i>20.00</i>	<i>10.00</i>	<i>26.40</i>	<i>16.00</i>
<b>Interest,</b>	<b>3,535.34</b>	<b>5,446.67</b>	<b>8,137.38</b>	<b>7,143.22</b>
<i>Loans, general purposes,</i>	<i>3,636.34</i>	<i>2,428.67</i>	<i>4,478.38</i>	<i>1,869.47</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>3,020.00</i>	<i>3,964.00</i>	<i>6,788.75</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>35,394.58</b>	<b>13,418.69</b>	<b>34,985.95</b>	<b>12,447.73</b>
<i>Departmental,</i>	<i>35,394.58</i>	<i>11,836.88</i>	<i>29,824.20</i>	<i>8,141.57</i>
General government,	—	—	—	—
Protection of persons and property,	75.50	50.00	—	250.00
Health and sanitation,	20.00	534.73	—	—
Highways,	16,593.69	8,261.40	20,824.20	3,600.00
Charities,	—	—	—	—
Schools,	18,705.39	2,828.25	—	4,291.57
Libraries,	—	161.00	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>1,688.31</i>	<i>5,161.75</i>	<i>4,306.16</i>
Electric light,	—	—	—	—
Water,	—	1,583.31	5,161.75	4,306.16
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>161,750.00</b>	<b>54,950.00</b>	<b>69,400.00</b>	<b>37,500.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>18,750.00</i>	<i>11,950.00</i>	<i>9,400.00</i>	<i>7,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>143,000.00</i>	<i>43,000.00</i>	<i>60,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>833.39</b>	<b>2,614.31</b>	<b>4,771.01</b>	<b>33.12</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>
<i>All other,</i>	<i>833.39</i>	<i>2,614.31</i>	<i>771.01</i>	<i>33.12</i>
<b>Refunds,</b>	<b>1,570.10</b>	<b>54.26</b>	<b>335.36</b>	<b>—</b>
<b>Agency, trust, and investment,</b>	<b>28,673.19</b>	<b>13,575.05</b>	<b>20,494.72</b>	<b>8,972.49</b>
<i>Taxes and licenses for State,</i>	<i>17,055.60</i>	<i>9,301.22</i>	<i>6,825.00</i>	<i>6,622.50</i>
<i>Taxes for county,</i>	<i>9,902.34</i>	<i>3,846.00</i>	<i>2,439.68</i>	<i>2,349.99</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,715.35</i>	<i>427.83</i>	<i>11,230.04</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$100,952.74	\$77,259.70	\$67,250.14	\$61,689.01
Permanent debt (except from sinking funds),	18,750.00	11,950.00	9,400.00	7,500.00
Sinking fund requirements from revenue,	—	—	4,000.00	—
Outlays,	35,394.58	13,418.69	34,985.95	12,447.73
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	143,000.00	43,000.00	60,000.00	30,000.00
Transfers (except to sinking funds) and refunds,	2,403.49	2,668.57	1,106.37	33.12
Agency, trust, and investment,	28,673.19	13,575.05	20,494.72	8,972.49
<b>Total payments,</b>	<b>\$329,174.00</b>	<b>\$161,872.01</b>	<b>\$197,237.18</b>	<b>\$120,642.35</b>
Balance on hand, including funds,	5,564.29	12,888.86	14,472.89	1,115.66
<b>GRAND TOTAL,</b>	<b>\$334,738.29</b>	<b>\$174,260.87</b>	<b>\$211,710.07</b>	<b>\$121,758.00</b>

<sup>1</sup> Includes \$750 school debt paid from investment fund.

TABLE I. — *Summary of Financial Transactions.* Towns  
GROUP 2.

RECEIPTS.	Lee POPULATION 4,481	Dudley POPULATION 4,373	Rockport POPULATION 4,351	Provincetown POPULATION 4,295
<b>REVENUE.</b>	<b>\$57,419.03</b>	<b>\$61,227.55</b>	<b>\$87,510.51</b>	<b>\$67,177.61</b>
<b>General,</b>	<b>51,669.55</b>	<b>48,920.12</b>	<b>61,920.53</b>	<b>50,528.48</b>
<i>Taxes,</i>	<i>48,179.78</i>	<i>42,372.93</i>	<i>61,743.22</i>	<i>47,761.63</i>
Property and poll,	47,266.70	39,453.74	58,616.27	46,164.73
Corporation, bank, etc.,	1,913.08	2,920.19	3,126.95	1,596.85
<i>Licenses and permits,</i>	<i>246.00</i>	<i>3,852.00</i>	<i>10.00</i>	<i>222.00</i>
<i>Fines and forfeits,</i>	<i>626.82</i>	<i>137.22</i>	<i>44.60</i>	<i>396.00</i>
<i>Grants and gifts,</i>	<i>1,717.95</i>	<i>2,557.97</i>	<i>116.86</i>	<i>2,149.85</i>
For expenses,	717.95	2,557.97	116.86	1,749.85
For outlays,	1,000.00	—	—	400.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>5,749.48</b>	<b>12,307.43</b>	<b>25,589.93</b>	<b>16,649.13</b>
<i>Special assessments,</i>	<i>77.84</i>	<i>834.07</i>	<i>981.53</i>	<i>—</i>
To meet expenses,	—	—	981.53	—
To meet outlays,	77.84	834.07	—	—
<i>Privileges,</i>	<i>1,035.02</i>	<i>—</i>	<i>1,330.43</i>	<i>365.00</i>
<i>Departmental,</i>	<i>4,196.18</i>	<i>1,922.64</i>	<i>3,345.92</i>	<i>2,530.86</i>
General government,	960.00	—	633.00	879.07
Protection of persons and property,	77.15	25.30	109.31	125.07
Health and sanitation,	—	2.10	17.15	32.00
Highways,	171.27	63.00	203.00	259.67
Charities,	769.28	1,656.59	743.25	266.30
Soldiers' benefits,	1,268.00	54.00	2,016.00	782.00
Schools,	757.73	103.25	6.00	72.00
Libraries,	56.75	18.40	116.21	114.75
Recreation,	6.00	—	—	—
Unclassified,	130.00	—	2.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>9,290.94</i>	<i>17,592.50</i>	<i>12,433.47</i>
Electric light,	—	—	—	—
Water,	—	9,290.94	16,552.50	12,433.47
All other,	—	—	1,040.00	—
<i>Cemeteries,</i>	<i>289.00</i>	<i>27.00</i>	<i>628.01</i>	<i>986.42</i>
<i>Interest,</i>	<i>151.44</i>	<i>232.78</i>	<i>1,211.64</i>	<i>328.37</i>
On sinking funds,	—	—	602.96	81.82
On trust and investment funds,	—	—	608.58	246.55
All other,	151.44	232.78	—	—
<b>NON-REVENUE.</b>	<b>\$120,409.99</b>	<b>\$25,377.91</b>	<b>\$77,155.26</b>	<b>\$29,593.50</b>
<b>Offsets to outlays,</b>	<b>36,150.38</b>	<b>798.81</b>	<b>—</b>	<b>—</b>
<i>Departmental,</i>	<i>56,150.38</i>	<i>798.81</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>65,000.00</b>	<b>15,000.00</b>	<b>60,195.52</b>	<b>13,000.00</b>
<i>Loans, general purposes,</i>	<i>20,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>45,000.00</i>	<i>15,000.00</i>	<i>50,000.00</i>	<i>13,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>114.52</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>81.00</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>192.49</b>	<b>77.50</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>192.49</i>	<i>77.50</i>
<b>Refunds,</b>	<b>1,337.60</b>	<b>12.83</b>	<b>1,325.66</b>	<b>748.04</b>
<b>Agency, trust, and investment,</b>	<b>17,922.01</b>	<b>9,566.27</b>	<b>15,440.59</b>	<b>15,767.96</b>
<i>Taxes and licenses for State,</i>	<i>9,843.43</i>	<i>6,832.50</i>	<i>8,492.82</i>	<i>6,933.05</i>
<i>Taxes for county,</i>	<i>6,707.28</i>	<i>2,520.00</i>	<i>6,558.47</i>	<i>3,598.44</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,371.30</i>	<i>213.77</i>	<i>1,689.30</i>	<i>6,436.47</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$93,569.41	\$62,026.36	\$87,510.51	\$67,177.61
Premiums,	—	—	81.00	—
Municipal indebtedness,	65,000.00	15,000.00	60,114.52	13,000.00
Transfers and refunds,	1,337.60	12.83	1,519.15	825.54
Agency, trust, and investment,	17,922.01	9,566.27	15,440.59	15,767.96
<b>Total receipts,</b>	<b>\$177,829.02</b>	<b>\$86,605.46</b>	<b>\$164,665.77</b>	<b>\$96,771.11</b>
Balance on hand, including funds,	8,624.98	9,989.13	15,898.94	6,657.08
<b>GRAND TOTAL,</b>	<b>\$186,454.00</b>	<b>\$96,594.59</b>	<b>\$180,064.71</b>	<b>\$103,428.19</b>

Graded According to Population of 1915 — Continued.

## GROUP 2.

PAYMENTS.	Lee POPULATION 4,481	Dudley POPULATION 4,373	Rockport POPULATION 4,351	Provincetown POPULATION 4,295
<b>Maintenance,</b>	<b>\$53,487.64</b>	<b>\$51,975.63</b>	<b>\$77,535.38</b>	<b>\$55,487.54</b>
<i>Departmental,</i>	<i>52,626.93</i>	<i>49,122.47</i>	<i>67,387.79</i>	<i>47,226.83</i>
General government,	6,751.28	3,373.57	7,280.96	4,268.22
Protection of persons and property,	3,077.73	4,917.44	10,398.14	3,254.10
Health and sanitation,	896.69	994.07	621.68	2,139.35
Highways,	8,236.42	8,088.60	15,338.39	7,904.01
Charities,	7,049.62	8,740.34	8,189.85	6,627.11
Soldiers' benefits,	1,454.00	204.00	2,634.10	830.00
Schools,	21,253.41	21,943.64	20,689.00	20,806.69
Libraries,	1,926.58	633.31	1,498.35	976.60
Recreation,	549.79	—	41.22	—
Pensions,	—	—	—	—
Unclassified,	1,431.41	227.50	676.10	420.75
<i>Public service enterprises,</i>	<i>—</i>	<i>2,826.16</i>	<i>9,053.28</i>	<i>7,251.94</i>
Electric light,	—	—	—	—
Water,	—	2,826.16	9,053.28	7,251.94
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>860.71</i>	<i>27.00</i>	<i>1,094.31</i>	<i>1,008.77</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>2,320.86</b>	<b>3,685.14</b>	<b>4,954.00</b>	<b>4,331.20</b>
<i>Loans, general purposes,</i>	<i>2,320.86</i>	<i>395.14</i>	<i>1,569.00</i>	<i>1,318.07</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>3,290.00</i>	<i>3,445.00</i>	<i>3,013.13</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>61,307.69</b>	<b>4,238.52</b>	<b>10,500.05</b>	<b>1,005.00</b>
<i>Departmental,</i>	<i>61,307.69</i>	<i>3,927.54</i>	<i>888.72</i>	<i>1,005.00</i>
General government,	117.75	—	—	—
Protection of persons and property,	—	—	—	165.00
Health and sanitation,	190.25	—	—	—
Highways,	60,453.32	1,997.29	888.72	840.00
Charities,	—	—	—	—
Schools,	546.37	1,930.25	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>310.98</i>	<i>9,611.33</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	310.98	8,523.35	—
All other,	—	—	1,087.98	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>37,500.00</b>	<b>20,000.00</b>	<b>59,146.43</b>	<b>22,075.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>7,500.00</i>	<i>5,000.00</i>	<i>9,000.00</i>	<i>9,075.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>30,000.00</i>	<i>15,000.00</i>	<i>50,000.00</i>	<i>13,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>146.43</i>	<i>—</i>	<i>146.43</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>192.49</b>	<b>77.50</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>192.49</i>	<i>77.50</i>
<b>Refunds,</b>	<b>1,337.60</b>	<b>12.83</b>	<b>1,326.66</b>	<b>748.04</b>
<b>Agency, trust, and investment,</b>	<b>17,922.01</b>	<b>9,566.27</b>	<b>15,463.80</b>	<b>15,772.28</b>
<i>Taxes and licenses for State,</i>	<i>9,843.43</i>	<i>6,832.50</i>	<i>8,492.82</i>	<i>5,933.05</i>
<i>Taxes for county,</i>	<i>6,707.28</i>	<i>2,620.00</i>	<i>6,358.47</i>	<i>3,398.44</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,371.30</i>	<i>213.77</i>	<i>1,612.51</i>	<i>6,440.79</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$53,808.50	\$55,660.77	\$82,489.38	\$59,818.74
Permanent debt (except from sinking funds),	7,500.00	5,000.00	9,000.00	9,075.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	61,307.69	4,238.52	10,500.05	1,005.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	15,000.00	50,146.43	13,000.00
Transfers (except to sinking funds) and refunds,	1,337.60	12.83	1,519.15	825.54
Agency, trust, and investment,	17,922.01	9,566.27	15,463.80	15,772.28
<b>Total payments,</b>	<b>\$173,875.80</b>	<b>\$89,478.39</b>	<b>\$169,113.81</b>	<b>\$99,496.56</b>
Balance on hand, including funds,	12,678.20	7,116.20	10,945.90	3,931.63
<b>GRAND TOTAL,</b>	<b>\$186,454.00</b>	<b>\$96,594.59</b>	<b>\$180,064.71</b>	<b>\$103,428.19</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 3.**

RECEIPTS.	Warren POPULATION 4,268	Templeton POPULATION 4,081	Dracut POPULATION 4,022	Williamstown POPULATION 3,981
<b>REVENUE.</b>	<b>\$51,418.41</b>	<b>\$57,878.81</b>	<b>\$53,052.08</b>	<b>\$92,580.29</b>
General, . . . . .	43,954.18	46,837.05	54,466.70	83,753.87
Taxes, . . . . .	37,586.08	44,490.25	52,998.73	82,471.48
Property and poll, . . . . .	36,117.83	40,593.40	49,913.26	80,425.81
Corporation, bank, etc., . . . . .	1,462.25	3,596.85	3,085.47	2,045.67
Licenses and permits, . . . . .	4,649.50	181.00	123.00	123.00
Fines and forfeits, . . . . .	216.17	73.63	391.22	151.00
Grants and gifts, . . . . .	1,608.43	2,152.17	953.75	1,008.39
For expenses, . . . . .	1,508.43	2,152.17	953.75	787.21
For outlays, . . . . .	—	—	—	221.18
All other, . . . . .	—	—	—	—
Commercial, . . . . .	7,464.23	11,041.76	8,585.38	8,826.42
Special assessments, . . . . .	—	—	839.71	2,985.44
To meet expenses, . . . . .	—	—	839.71	—
To meet outlays, . . . . .	—	—	—	—
Privileges, . . . . .	103.65	—	3,040.22	635.85
Departmental, . . . . .	<sup>1</sup> 5,661.75	2,836.91	2,484.36	4,294.88
General government, . . . . .	904.50	1.00	—	49.09
Protection of persons and property, . . . . .	300.55	307.58	575.82	180.58
Health and sanitation, . . . . .	—	138.44	90.30	105.14
Highways, . . . . .	29.40	125.50	—	1,114.61
Charities, . . . . .	1,909.49	1,217.92	1,142.19	359.25
Soldiers' benefits, . . . . .	746.00	570.00	306.00	1,444.00
Schools, . . . . .	1,312.09	395.70	297.25	996.60
Libraries, . . . . .	—	80.77	3.06	45.61
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	<sup>1</sup> 359.72	—	49.74	—
Public service enterprises, . . . . .	—	7,185.30	64.13	—
Electric light, . . . . .	—	7,125.30	—	—
Water, . . . . .	—	—	64.13	—
All other, . . . . .	—	—	—	—
Cemeteries, . . . . .	479.70	299.46	16.00	843.76
Interest, . . . . .	1,319.13	780.09	2,160.96	66.49
On sinking funds, . . . . .	—	—	—	—
On trust and investment funds, . . . . .	484.00	123.06	6.06	—
All other, . . . . .	835.13	657.03	2,154.90	66.49
<b>NON-REVENUE.</b>	<b>\$55,922.35</b>	<b>\$23,407.87</b>	<b>\$59,954.55</b>	<b>\$71,679.45</b>
Offsets to outlays, . . . . .	—	1,000.00	7,368.26	—
Departmental, . . . . .	—	1,000.00	7,368.26	—
Public service enterprises, . . . . .	—	—	—	—
Cemeteries, . . . . .	—	—	—	—
Municipal indebtedness, . . . . .	44,000.00	12,500.00	42,000.00	50,020.50
Loans, general purposes, . . . . .	—	500.00	7,000.00	—
Loans, public service enterprises, . . . . .	—	—	—	—
Loans, cemeteries, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans (including revenue loans), . . . . .	44,000.00	12,000.00	35,000.00	50,000.00
Unpaid warrants or orders, current year, . . . . .	—	—	—	20.50
Premiums, . . . . .	—	—	—	—
Transfers, . . . . .	—	—	224.33	300.00
From sinking funds, . . . . .	—	—	—	—
All other, . . . . .	—	—	224.33	300.00
Refunds, . . . . .	1,111.94	1,957.32	698.83	14.56
Agency, trust, and investment, . . . . .	10,810.41	7,950.55	9,563.13	21,344.39
Taxes and licenses for State, . . . . .	6,960.50	4,972.50	6,142.50	12,182.70
Taxes for county, . . . . .	2,475.00	2,254.00	3,193.63	9,181.69
Reimbursements for grade crossings, . . . . .	—	—	—	—
Sinking and other permanent funds, . . . . .	1,374.91	724.05	327.00	—
All other, . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays, . . . . .	\$51,418.41	\$58,878.81	\$70,420.34	\$92,580.29
Premiums, . . . . .	—	—	—	—
Municipal indebtedness, . . . . .	44,000.00	12,500.00	42,000.00	50,020.50
Transfers and refunds, . . . . .	1,111.94	1,957.32	923.16	314.56
Agency, trust, and investment, . . . . .	10,810.41	7,950.55	9,663.13	21,344.39
<b>Total receipts, . . . . .</b>	<b>\$107,340.76</b>	<b>\$81,286.68</b>	<b>\$123,006.63</b>	<b>\$164,259.74</b>
Balance on hand, including funds, . . . . .	11,631.31	11,462.36	2,584.37	11,851.33
<b>GRAND TOTAL, . . . . .</b>	<b>\$118,972.07</b>	<b>\$92,749.04</b>	<b>\$125,591.00</b>	<b>\$176,111.07</b>

<sup>1</sup> Includes \$79.25 from administration of trust funds.



## Graded According to Population of 1915 — Continued.

## GROUP 3.

PAYMENTS.	Warren POPULATION 4,268	Templeton POPULATION 4,081	Dracut POPULATION 4,022	Williamstown POPULATION 3,981
<b>Maintenance,</b>	<b>\$53,725.27</b>	<b>\$49,167.64</b>	<b>\$51,679.53</b>	<b>\$60,884.98</b>
<i>Departmental,</i>	<i>52,593.22</i>	<i>42,677.83</i>	<i>51,660.61</i>	<i>59,247.75</i>
General government,	5,171.58	3,372.67	5,391.35	4,929.66
Protection of persons and property,	5,314.67	4,644.19	6,729.51	1,972.01
Health and sanitation,	814.42	1,136.15	2,267.63	2,794.51
Highways,	8,772.02	4,743.35	8,246.70	14,199.45
Charities,	6,273.19	5,686.22	3,705.31	3,443.87
Soldiers' benefits,	1,291.70	554.93	260.00	1,954.00
Schools,	22,644.02	21,311.45	23,795.72	27,692.38
Libraries,	1,324.93	845.00	899.59	1,604.98
Recreation,	84.74	—	—	—
Pensions,	—	—	—	—
Unclassified,	901.95	383.87	264.50	656.89
<i>Public service enterprises,</i>	<i>—</i>	<i>5,995.21</i>	<i>44.19</i>	<i>—</i>
Electric light,	—	5,995.21	—	—
Water,	—	—	44.19	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,052.80</i>	<i>494.60</i>	<i>74.73</i>	<i>1,637.23</i>
<i>Administration of trust funds,</i>	<i>79.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>1,287.91</b>	<b>1,087.94</b>	<b>1,125.13</b>	<b>1,413.03</b>
<i>Loans, general purposes,</i>	<i>1,287.91</i>	<i>440.55</i>	<i>1,125.13</i>	<i>1,413.03</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>647.39</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>25.00</b>	<b>5,512.67</b>	<b>17,721.36</b>	<b>11,862.62</b>
<i>Departmental,</i>	<i>25.00</i>	<i>4,093.71</i>	<i>17,721.36</i>	<i>11,862.62</i>
General government,	—	—	—	—
Protection of persons and property,	—	999.00	—	—
Health and sanitation,	25.00	—	—	2,430.84
Highways,	—	3,094.71	16,628.03	9,241.74
Charities,	—	—	—	190.04
Schools,	—	—	540.38	—
Libraries,	—	—	—	—
Recreation,	—	—	552.95	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>1,418.96</i>	<i>—</i>	<i>—</i>
Electric light,	—	1,418.96	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>44,550.00</b>	<b>13,716.67</b>	<b>42,000.00</b>	<b>58,624.90</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>550.00</i>	<i>1,716.67</i>	<i>2,000.00</i>	<i>8,600.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>44,000.00</i>	<i>12,000.00</i>	<i>40,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>24.90</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>224.33</b>	<b>300.00</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>224.33</i>	<i>300.00</i>
<b>Refunds,</b>	<b>1,111.94</b>	<b>1,957.32</b>	<b>698.83</b>	<b>14.56</b>
<b>Agency, trust, and investment,</b>	<b>10,810.41</b>	<b>7,967.55</b>	<b>9,663.13</b>	<b>21,344.39</b>
<i>Taxes and licenses for State,</i>	<i>6,960.50</i>	<i>4,972.75</i>	<i>6,142.50</i>	<i>12,182.70</i>
<i>Taxes for county,</i>	<i>2,476.00</i>	<i>2,254.00</i>	<i>3,193.63</i>	<i>9,161.69</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,374.91</i>	<i>740.80</i>	<i>327.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$55,013.18	\$50,255.58	\$52,804.66	\$62,298.01
Permanent debt (except from sinking funds),	550.00	1,716.67	2,000.00	8,600.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	25.00	5,512.67	17,721.36	11,862.62
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	44,000.00	12,000.00	40,000.00	50,024.90
Transfers (except to sinking funds) and refunds,	1,111.94	1,957.32	923.16	314.56
Agency, trust, and investment,	10,810.41	7,967.55	9,663.13	21,344.39
<b>Total payments,</b>	<b>\$111,510.53</b>	<b>\$79,409.79</b>	<b>\$123,112.31</b>	<b>\$154,444.48</b>
Balance on hand, including funds,	7,461.54	13,539.25	2,278.69	21,666.59
<b>GRAND TOTAL,</b>	<b>\$118,972.07</b>	<b>\$92,749.04</b>	<b>\$125,391.00</b>	<b>\$176,111.07</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 4.

RECEIPTS.	Falmouth POPULATION 3,917	Dalton POPULATION 3,853	Foxborough POPULATION 3,755	East Bridgewater POPULATION 3,689
<b>REVENUE.</b>	<b>\$195,728.82</b>	<b>\$85,217.22</b>	<b>\$49,458.50</b>	<b>\$81,960.67</b>
General,	154,887.72	80,188.84	45,831.63	60,374.43
<i>Taxes,</i>	152,904.88	76,961.06	44,840.85	59,023.68
Property and poll,	139,861.84	65,930.11	43,028.04	51,724.51
Corporation, bank, etc.,	13,043.14	11,030.95	1,212.81	7,289.17
<i>Licenses and permits,</i>	148.50	45.00	148.00	85.00
<i>Fines and forfeits,</i>	649.12	—	132.15	196.82
<i>Grants and gifts,</i>	1,285.12	3,182.78	1,310.63	1,061.43
For expenses,	523.62	1,039.64	1,310.63	1,061.43
For outlays,	761.50	2,143.14	—	—
<i>All other,</i>	—	—	—	—
Commercial,	40,841.10	5,023.38	2,626.87	21,586.24
<i>Special assessments,</i>	360.96	236.95	—	260.00
To meet expenses,	360.96	—	—	260.00
To meet outlays,	—	236.95	—	—
<i>Privileges,</i>	—	1,455.86	626.85	1,349.32
<i>Departmental,</i>	3,861.69	2,737.95	2,374.18	6,660.76
General government,	251.24	212.17	7.47	280.57
Protection of persons and property,	252.76	—	316.64	115.61
Health and sanitation,	371.42	—	—	102.41
Highways,	635.47	65.00	25.84	109.11
Charities,	648.72	424.55	406.40	2,035.27
Soldiers' benefits,	562.00	1,478.00	1,314.00	2,460.50
Schools,	309.18	446.94	268.83	258.86
Libraries,	75.15	111.29	35.00	76.43
Recreation,	254.75	—	—	—
Unclassified,	1.00	—	—	222.00
<i>Public service enterprises,</i>	34,209.02	—	—	12,527.32
Electric light,	—	—	—	—
Water,	34,209.02	—	—	12,527.32
All other,	—	—	—	—
<i>Cemeteries,</i>	592.78	379.65	—	—
<i>Interest,</i>	2,316.65	217.97	625.84	1,788.84
On sinking funds,	583.36	—	—	—
On trust and investment funds,	1,599.84	200.00	27.29	827.88
All other,	133.45	17.97	598.55	960.96
<b>NON-REVENUE.</b>	<b>\$168,172.82</b>	<b>\$77,736.53</b>	<b>\$56,142.17</b>	<b>\$85,942.85</b>
Offsets to outlays,	3,045.75	234.75	695.05	4,291.15
<i>Departmental,</i>	3,000.00	234.75	695.65	4,173.00
<i>Public service enterprises,</i>	45.75	—	—	118.15
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	97,500.00	56,412.69	45,900.04	72,124.10
<i>Loans, general purposes,</i>	7,500.00	26,412.69	3,000.00	8,900.00
<i>Loans, public service enterprises,</i>	—	—	—	8,165.00
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	90,000.00	30,000.00	<sup>1</sup> 42,900.04	55,000.00
<i>Unpaid warrants or orders, current year,</i>	—	—	—	59.10
<i>Premiums,</i>	—	—	—	—
Transfers,	1,138.28	200.00	100.00	351.54
<i>* From sinking funds,</i>	—	—	—	—
All other,	1,138.28	200.00	100.00	351.54
Refunds,	214.48	5.00	340.80	64.22
Agency, trust, and investment,	66,274.31	20,884.09	9,106.28	9,111.84
<i>Taxes and licenses for State,</i>	33,219.07	11,797.50	6,867.67	5,752.80
<i>Taxes for county,</i>	19,804.63	9,086.59	2,230.56	3,507.11
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	13,250.56	—	68.05	52.23
All other,	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$198,774.57	\$85,451.97	\$50,153.55	\$86,251.82
Premiums,	—	—	—	59.10
Municipal indebtedness,	97,500.00	56,412.69	45,900.04	72,065.00
Transfers and refunds,	1,352.76	205.00	440.80	415.76
Agency, trust, and investment,	66,274.31	20,884.09	9,106.28	9,111.84
<b>Total receipts,</b>	<b>\$363,901.64</b>	<b>\$162,953.75</b>	<b>\$105,600.67</b>	<b>\$167,903.52</b>
Balance on hand, including funds,	30,191.71	7,059.67	6,317.70	11,837.97
<b>GRAND TOTAL,</b>	<b>\$394,093.35</b>	<b>\$170,013.42</b>	<b>\$111,918.37</b>	<b>\$179,741.49</b>

<sup>1</sup> Includes \$2,900.04 guarantee deposit used.

## Graded According to Population of 1915 — Continued.

## GROUP 4.

PAYMENTS.	Falmouth POPULATION 3,917	Dalton POPULATION 3,858	Foxborough POPULATION 3,755	East Bridgewater POPULATION 3,689
<b>Maintenance,</b>	<b>\$139,081.07</b>	<b>\$67,324.56</b>	<b>\$49,459.38</b>	<b>\$57,279.12</b>
<i>Departmental,</i>	<i>125,324.07</i>	<i>65,984.49</i>	<i>49,459.38</i>	<i>53,849.16</i>
General government,	11,445.26	8,287.01	3,507.63	4,130.07
Protection of persons and property,	14,181.21	4,348.12	6,656.60	4,498.14
Health and sanitation,	3,551.15	1,095.05	980.50	1,547.05
Highways,	33,883.07	13,782.73	6,402.43	10,873.68
Charities,	9,301.53	3,592.65	4,672.93	6,991.31
Soldiers' benefits,	887.00	1,364.00	1,472.00	2,902.73
Schools,	44,150.81	28,840.45	21,247.99	20,763.90
Libraries,	2,744.57	3,027.88	987.93	1,521.58
Recreation,	3,643.26	546.80	192.15	64.00
Pensions,	—	400.00	—	—
Unclassified,	1,536.21	700.30	3,339.22	556.70
<i>Public service enterprises,</i>	<i>12,974.46</i>	<i>—</i>	<i>—</i>	<i>3,382.37</i>
Electric light,	—	—	—	—
Water,	12,533.08	—	—	3,382.37
All other,	441.38	—	—	—
<i>Cemeteries,</i>	<i>782.64</i>	<i>1,340.07</i>	<i>—</i>	<i>47.59</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>10,869.55</b>	<b>463.33</b>	<b>878.33</b>	<b>8,587.18</b>
<i>Loans, general purposes,</i>	<i>2,577.05</i>	<i>463.33</i>	<i>878.33</i>	<i>2,547.10</i>
<i>Loans, public service enterprises,</i>	<i>8,292.50</i>	<i>—</i>	<i>—</i>	<i>6,040.08</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>43,846.60</b>	<b>42,491.26</b>	<b>6,059.32</b>	<b>24,520.58</b>
<i>Departmental,</i>	<i>36,902.40</i>	<i>42,491.26</i>	<i>6,059.32</i>	<i>15,641.51</i>
General government,	10,498.58	—	238.29	—
Protection of persons and property,	836.55	—	—	484.56
Health and sanitation,	—	1,510.54	4,104.10	235.00
Highways,	23,637.82	4,527.84	1,405.41	12,247.37
Charities,	—	—	123.00	—
Schools,	1,929.45	34,309.74	188.52	2,674.58
Libraries,	—	2,143.14	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>6,944.20</i>	<i>—</i>	<i>—</i>	<i>8,879.07</i>
Electric light,	—	—	—	—
Water,	6,944.20	—	—	8,879.07
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>107,500.00</b>	<b>30,000.00</b>	<b>41,000.00</b>	<b>66,272.50</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>17,500.00</i>	<i>—</i>	<i>1,000.00</i>	<i>13,472.50</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>90,000.00</i>	<i>30,000.00</i>	<i>40,000.00</i>	<i>52,800.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>1,138.28</b>	<b>200.00</b>	<b>100.00</b>	<b>351.54</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,138.28</i>	<i>200.00</i>	<i>100.00</i>	<i>351.54</i>
<b>Refunds,</b>	<b>214.48</b>	<b>5.00</b>	<b>340.80</b>	<b>64.22</b>
<b>Agency, trust, and investment,</b>	<b>68,238.44</b>	<b>20,884.09</b>	<b>12,008.96</b>	<b>9,363.85</b>
<i>Taxes and licenses for State,</i>	<i>33,219.32</i>	<i>11,797.50</i>	<i>6,807.67</i>	<i>5,752.50</i>
<i>Taxes for county,</i>	<i>19,804.68</i>	<i>9,086.59</i>	<i>2,230.56</i>	<i>3,307.11</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>15,214.44</i>	<i>—</i>	<i>2,970.73</i>	<i>304.24</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$149,950.62	\$67,787.89	\$50,337.71	\$65,866.30
Permanent debt (except from sinking funds),	17,500.00	—	1,000.00	13,472.50
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	43,846.60	42,491.26	6,059.32	24,520.58
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	90,000.00	30,000.00	40,000.00	52,800.00
Transfers (except to sinking funds) and refunds,	1,352.76	205.00	440.80	415.76
Agency, trust, and investment,	68,238.44	20,884.09	12,008.96	9,363.85
<b>Total payments,</b>	<b>\$370,888.42</b>	<b>\$161,368.24</b>	<b>\$109,846.79</b>	<b>\$166,438.99</b>
<i>Balance on hand, including funds,</i>	<i>23,204.93</i>	<i>8,645.18</i>	<i>2,071.53</i>	<i>13,302.50</i>
<b>GRAND TOTAL,</b>	<b>\$394,093.35</b>	<b>\$170,013.42</b>	<b>\$111,918.37</b>	<b>\$179,741.49</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 5.

RECEIPTS.	Medfield POPULATION 3,645	Hardwick POPULATION 3,596	Barre POPULATION 3,476	Oxford POPULATION 3,476
<b>REVENUE.</b>	<b>\$35,991.70</b>	<b>\$76,133.44</b>	<b>\$53,211.12</b>	<b>\$51,224.56</b>
General, . . . . .	31,456.24	63,356.64	42,618.95	42,044.69
<i>Taxes,</i> . . . . .	29,217.14	62,913.34	39,955.68	39,730.09
Property and poll, . . . . .	26,589.12	47,937.66	39,082.78	34,917.14
Corporation, bank, etc., . . . . .	2,628.02	11,975.68	872.90	4,812.95
<i>Licenses and permits,</i> . . . . .	84.60	2,441.25	1,842.00	79.00
<i>Fines and forfeits,</i> . . . . .	115.00	228.10	6.28	26.60
<i>Grants and gifts,</i> . . . . .	2,039.80	773.95	814.99	2,209.10
For expenses, . . . . .	2,039.60	773.95	814.99	2,209.10
For outlays, . . . . .	—	—	—	—
<i>All other,</i> . . . . .	—	—	—	—
Commercial, . . . . .	4,535.46	12,776.80	10,592.17	9,179.87
<i>Special assessments,</i> . . . . .	669.38	—	324.09	—
To meet expenses, . . . . .	191.44	—	324.09	—
To meet outlays, . . . . .	467.94	—	—	—
<i>Privileges,</i> . . . . .	273.88	—	—	2,325.13
<i>Departmental,</i> . . . . .	2,236.91	4,524.08	4,866.82	4,128.25
General government, . . . . .	822.70	163.55	394.00	716.50
Protection of persons and property, . . . . .	399.60	6.60	65.50	170.47
Health and sanitation, . . . . .	21.00	—	—	—
Highways, . . . . .	277.37	536.50	51.50	1,000.24
Charities, . . . . .	202.84	150.11	2,836.40	943.88
Soldiers' benefits, . . . . .	346.00	212.00	447.00	852.00
Schools, . . . . .	167.40	1,477.27	1,017.34	391.00
Libraries, . . . . .	—	—	51.16	54.16
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	1,978.05	3.32	—
<i>Public service enterprises,</i> . . . . .	—	—	4,426.13	—
Electric light, . . . . .	—	—	4,425.13	—
Water, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	669.35	408.36	105.62	1,435.27
<i>Interest,</i> . . . . .	795.94	7,844.36	871.11	1,291.22
On sinking funds, . . . . .	—	—	—	—
On trust and investment funds, . . . . .	453.03	7,578.87	312.38	901.97
All other, . . . . .	342.91	265.49	558.73	389.25
<b>NON-REVENUE.</b>	<b>\$20,140.12</b>	<b>\$47,700.48</b>	<b>\$35,727.54</b>	<b>\$48,489.20</b>
Offsets to outlays, . . . . .	1,980.98	3,580.95	4,898.44	—
<i>Departmental,</i> . . . . .	1,980.98	3,580.95	4,898.44	—
<i>Public service enterprises,</i> . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	—	—	—	—
Municipal indebtedness, . . . . .	11,500.00	29,000.00	20,003.95	35,000.00
<i>Loans, general purposes,</i> . . . . .	1,600.00	11,000.00	—	—
<i>Loans, public service enterprises,</i> . . . . .	—	—	—	—
<i>Loans, cemeteries,</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year,</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans),</i> . . . . .	10,000.00	18,000.00	20,000.00	35,000.00
<i>Unpaid warrants or orders, current year,</i> . . . . .	—	—	3.95	—
<i>Premiums,</i> . . . . .	—	—	—	—
Transfers, . . . . .	—	799.01	—	19.50
<i>From sinking funds,</i> . . . . .	—	—	—	—
<i>All other,</i> . . . . .	—	799.01	—	19.50
Refunds, . . . . .	1.00	84.23	903.70	569.18
Agency, trust, and investment, . . . . .	6,658.14	14,236.29	9,921.45	12,900.52
<i>Taxes and licenses for State,</i> . . . . .	4,485.60	9,867.75	6,783.14	5,947.60
<i>Taxes for county,</i> . . . . .	1,603.22	4,111.00	2,785.60	2,696.00
<i>Reimbursements for grade crossings,</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds,</i> . . . . .	669.92	257.54	553.81	4,567.02
<i>All other,</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays, . . . . .	\$37,972.68	\$79,714.39	\$58,109.56	\$51,224.56
Premiums, . . . . .	—	—	3.95	—
Municipal indebtedness, . . . . .	11,500.00	29,000.00	20,000.00	35,000.00
Transfers and refunds, . . . . .	1.00	883.24	903.70	588.68
Agency, trust, and investment, . . . . .	6,658.14	14,236.29	9,921.45	12,900.52
<b>Total receipts,</b> . . . . .	<b>\$56,131.82</b>	<b>\$123,833.92</b>	<b>\$88,938.66</b>	<b>\$99,713.76</b>
Balance on hand, including funds, . . . . .	8,206.96	12,317.55	7,796.97	12,091.86
<b>GRAND TOTAL,</b> . . . . .	<b>\$64,338.78</b>	<b>\$136,151.47</b>	<b>\$96,735.63</b>	<b>\$112,805.62</b>

## Graded According to Population of 1915 — Continued.

## GROUP 5.

PAYMENTS.	Medfield POPULATION 3,648	Hardwick POPULATION 3,596	Barre POPULATION 3,476	Oxford POPULATION 3,476
<b>Maintenance,</b> . . . . .	<b>\$36,205.29</b>	<b>\$55,024.19</b>	<b>\$46,693.39</b>	<b>\$49,213.41</b>
<i>Departmental,</i> . . . . .	<i>55,108.82</i>	<i>53,662.75</i>	<i>45,633.97</i>	<i>47,788.88</i>
General government, . . . . .	3,916.77	3,702.86	2,404.19	3,339.40
Protection of persons and property, . . . . .	4,891.25	1,751.84	3,021.60	4,706.99
Health and sanitation, . . . . .	822.51	645.70	432.10	1,029.74
Highways, . . . . .	9,590.35	9,001.22	9,729.38	8,473.94
Charities, . . . . .	2,182.81	4,328.22	7,340.41	5,377.26
Soldiers' benefits, . . . . .	562.00	181.00	437.25	1,505.56
Schools, . . . . .	10,360.97	26,527.16	20,611.26	20,915.01
Libraries, . . . . .	409.92	795.07	838.47	1,421.83
Recreation, . . . . .	9.83	347.03	—	275.00
Pensions, . . . . .	—	—	—	—
Unclassified, . . . . .	2,362.41	6,382.65	819.31	744.15
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>820.00</i>	<i>1.16</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	820.00	—
All other, . . . . .	—	—	—	1.15
<i>Cemeteries,</i> . . . . .	<i>1,096.47</i>	<i>1,361.44</i>	<i>239.42</i>	<i>1,422.38</i>
<i>Administration of trust funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b> . . . . .	<b>261.67</b>	<b>2,203.44</b>	<b>1,194.89</b>	<b>2,105.02</b>
<i>Loans, general purposes,</i> . . . . .	<i>261.67</i>	<i>2,203.44</i>	<i>816.14</i>	<i>2,105.02</i>
<i>Loans, public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>378.75</i>	<i>—</i>
<i>Loans, cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b> . . . . .	<b>4,450.98</b>	<b>9,199.28</b>	<b>6,623.13</b>	<b>3,196.23</b>
<i>Departmental,</i> . . . . .	<i>4,450.98</i>	<i>9,199.28</i>	<i>6,623.13</i>	<i>3,196.23</i>
General government, . . . . .	—	—	—	—
Protection of persons and property, . . . . .	200.00	2,217.69	—	79.53
Health and sanitation, . . . . .	1,190.29	549.49	—	—
Highways, . . . . .	2,662.10	5,244.62	6,623.13	1,067.91
Charities, . . . . .	—	—	—	—
Schools, . . . . .	398.59	—	—	2,048.79
Libraries, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	1,187.48	—	—
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b> . . . . .	<b>10,500.00</b>	<b>37,000.00</b>	<b>23,500.00</b>	<b>17,935.00</b>
<i>From sinking funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i> . . . . .	<i>500.00</i>	<i>9,000.00</i>	<i>3,500.00</i>	<i>2,935.00</i>
<i>Bonds refunded, current year,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i> . . . . .	<i>10,000.00</i>	<i>28,000.00</i>	<i>20,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b> . . . . .	<b>—</b>	<b>799.01</b>	<b>—</b>	<b>19.50</b>
<i>To sinking funds from revenue,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>799.01</i>	<i>—</i>	<i>19.50</i>
<b>Refunds,</b> . . . . .	<b>1.00</b>	<b>84.23</b>	<b>903.70</b>	<b>569.18</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>6,708.14</b>	<b>14,246.23</b>	<b>10,026.13</b>	<b>12,900.52</b>
<i>Taxes and licenses for State,</i> . . . . .	<i>4,485.00</i>	<i>9,867.75</i>	<i>6,783.14</i>	<i>5,947.50</i>
<i>Taxes for county,</i> . . . . .	<i>1,603.22</i>	<i>4,111.00</i>	<i>2,785.00</i>	<i>2,696.00</i>
<i>Expenditures for grade crossings,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i> . . . . .	<i>619.92</i>	<i>267.48</i>	<i>457.99</i>	<i>4,557.02</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest, . . . . .	\$36,466.96	\$57,227.63	\$47,888.28	\$51,317.43
Permanent debt (except from sinking funds), . . . . .	500.00	9,000.00	3,500.00	2,935.00
Sinking fund requirements from revenue, . . . . .	—	—	—	—
Outlays, . . . . .	4,450.98	9,199.28	6,623.13	3,196.23
Permanent debt from sinking funds, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans, . . . . .	10,000.00	28,000.00	25,000.00	15,000.00
Transfers (except to sinking funds) and refunds, . . . . .	1.00	883.24	903.70	583.68
Agency, trust, and investment, . . . . .	6,708.14	14,246.23	10,026.13	12,900.52
<b>Total payments,</b> . . . . .	<b>\$58,127.08</b>	<b>\$118,556.38</b>	<b>\$93,941.24</b>	<b>\$85,937.86</b>
Balance on hand, including funds, . . . . .	6,211.70	17,595.09	2,794.89	26,867.76
<b>GRAND TOTAL,</b> . . . . .	<b>\$64,338.78</b>	<b>\$136,151.47</b>	<b>\$96,735.63</b>	<b>\$112,805.62</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 6.

RECEIPTS.	Somerset POPULATION 3,377	Leicester POPULATION 3,322	Auburn POPULATION 3,281	Westport POPULATION 3,262
<b>REVENUE.</b>	<b>\$40,408.57</b>	<b>\$59,667.39</b>	<b>\$39,736.70</b>	<b>\$60,616.13</b>
General, . . . . .	34,764.09	54,114.66	36,166.73	53,775.81
<i>Taxes,</i> . . . . .	32,580.46	52,157.39	33,505.77	50,655.66
Property and poll, . . . . .	29,768.81	47,461.87	31,386.04	42,945.83
Corporation, bank, etc., . . . . .	2,811.65	4,695.52	2,119.73	7,689.83
<i>Licenses and permits,</i> . . . . .	78.75	128.00	32.00	100.00
<i>Fines and forfeits,</i> . . . . .	53.05	109.41	—	60.60
<i>Grants and gifts,</i> . . . . .	2,051.83	1,719.86	2,628.96	2,979.55
For expenses, . . . . .	2,051.83	1,719.86	2,628.96	2,979.55
For outlays, . . . . .	—	—	—	—
<i>All other,</i> . . . . .	—	—	—	—
Commercial, . . . . .	5,644.48	5,552.73	3,569.97	6,840.32
<i>Special assessments,</i> . . . . .	47.25	34.12	270.04	26.60
To meet expenses, . . . . .	47.25	34.12	270.04	26.60
To meet outlays, . . . . .	—	—	—	—
<i>Privileges,</i> . . . . .	2,364.16	1,177.44	1,697.98	3,464.87
<i>Departmental,</i> . . . . .	2,816.35	3,139.44	761.44	1,626.86
General government, . . . . .	145.00	51.50	91.50	20
Protection of persons and property, . . . . .	3.00	92.38	.78	47.72
Health and sanitation, . . . . .	80.00	—	—	—
Highways, . . . . .	5.00	140.86	—	48.12
Charities, . . . . .	1,633.35	937.46	129.06	120.99
Soldiers' benefits, . . . . .	918.00	746.00	456.00	240.00
Schools, . . . . .	1.00	1,160.00	38.85	1,165.19
Libraries, . . . . .	31.00	11.24	5.25	3.64
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	40.00	—
<i>Public service enterprises,</i> . . . . .	—	26.30	—	293.89
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	—
All other, . . . . .	—	26.30	—	293.89
<i>Cemeteries,</i> . . . . .	108.91	—	568.00	396.17
<i>Interest,</i> . . . . .	307.81	1,175.43	272.51	1,032.93
On sinking funds, . . . . .	—	—	—	—
On trust and investment funds, . . . . .	16.40	488.28	42.94	—
All other, . . . . .	291.41	687.15	229.57	1,032.93
<b>NON-REVENUE.</b>	<b>\$50,430.02</b>	<b>\$51,087.30</b>	<b>\$53,603.96</b>	<b>\$83,996.89</b>
Offsets to outlays, . . . . .	10,989.36	—	—	4,410.90
<i>Departmental,</i> . . . . .	10,989.36	—	—	4,410.90
<i>Public service enterprises,</i> . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	—	—	—	—
Municipal indebtedness, . . . . .	32,500.00	41,000.00	46,700.00	69,500.00
<i>Loans, general purposes,</i> . . . . .	—	1,000.00	13,200.00	29,500.00
<i>Loans, public service enterprises,</i> . . . . .	—	—	—	—
<i>Loans, cemeteries,</i> . . . . .	—	—	3,500.00	—
<i>Bonds refunded, current year,</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans),</i> . . . . .	32,500.00	40,000.00	30,000.00	40,000.00
<i>Unpaid warrants or orders, current year,</i> . . . . .	—	—	—	—
<i>Premiums,</i> . . . . .	—	—	—	—
Transfers, . . . . .	—	348.52	1,158.05	—
<i>From sinking funds,</i> . . . . .	—	—	—	—
<i>All other,</i> . . . . .	—	348.52	1,158.05	—
Refunds, . . . . .	117.12	16.00	240.39	49.17
Agency, trust, and investment, . . . . .	6,823.54	9,722.78	5,505.52	10,036.82
<i>Taxes and licenses for State,</i> . . . . .	4,095.00	6,435.00	3,607.50	5,655.00
<i>Taxes for county,</i> . . . . .	2,223.28	2,917.00	1,636.00	3,070.24
<i>Reimbursements for grade crossings,</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds,</i> . . . . .	505.26	370.78	262.02	1,311.58
<i>All other,</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays, . . . . .	\$51,397.93	\$59,667.39	\$39,736.70	\$65,027.03
Premiums, . . . . .	—	—	—	—
Municipal indebtedness, . . . . .	32,500.00	41,000.00	46,700.00	69,500.00
Transfers and refunds, . . . . .	117.12	364.52	1,398.44	49.17
Agency, trust, and investment, . . . . .	6,823.54	9,722.78	5,505.52	10,036.82
<b>Total receipts,</b> . . . . .	<b>\$90,838.59</b>	<b>\$110,754.69</b>	<b>\$93,340.66</b>	<b>\$144,613.02</b>
Balance on hand, including funds, . . . . .	2,236.01	558.18	13,922.63	3,490.73
<b>GRAND TOTAL,</b> . . . . .	<b>\$93,074.60</b>	<b>\$111,312.87</b>	<b>\$107,263.29</b>	<b>\$148,103.75</b>

## TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1915 — Continued.

## GROUP 6.

PAYMENTS.	Somerset POPULATION 3,377	Leicester POPULATION 3,322	Auburn POPULATION 3,281	Westport POPULATION 3,262
<b>Maintenance,</b> . . . . .	<b>\$36,380.93</b>	<b>\$48,087.92</b>	<b>\$33,475.23</b>	<b>\$40,249.27</b>
<i>Departmental,</i> . . . . .	<i>36,355.62</i>	<i>48,072.82</i>	<i>32,543.72</i>	<i>39,534.41</i>
General government, . . . . .	2,615.82	2,904.35	3,183.82	4,370.08
Protection of persons and property, . . . . .	1,875.11	5,794.98	1,425.47	1,726.11
Health and sanitation, . . . . .	611.22	787.89	781.39	1,351.23
Highways, . . . . .	10,288.17	8,248.14	7,327.08	10,406.61
Charities, . . . . .	3,847.48	2,076.11	1,401.13	2,470.22
Soldiers' benefits, . . . . .	874.25	988.00	488.00	264.00
Schools, . . . . .	15,375.36	23,879.33	17,074.65	18,575.14
Libraries, . . . . .	429.50	2,403.27	524.88	188.59
Recreation, . . . . .	—	317.00	—	—
Pensions, . . . . .	—	159.00	—	—
Unclassified, . . . . .	338.71	514.75	337.30	182.43
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>15.10</i>	<i>—</i>	<i>133.94</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	—
All other, . . . . .	—	15.10	—	133.94
<i>Cemeteries,</i> . . . . .	<i>125.31</i>	<i>—</i>	<i>931.51</i>	<i>580.92</i>
<i>Administration of trust funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b> . . . . .	<b>1,501.69</b>	<b>3,636.68</b>	<b>1,621.14</b>	<b>2,044.24</b>
<i>Loans, general purposes,</i> . . . . .	<i>1,501.69</i>	<i>3,636.68</i>	<i>1,516.14</i>	<i>2,044.24</i>
<i>Loans, public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>105.00</i>	<i>—</i>
<b>Outlays,</b> . . . . .	<b>17,644.10</b>	<b>1,067.50</b>	<b>10,980.25</b>	<b>40,815.20</b>
<i>Departmental,</i> . . . . .	<i>17,644.10</i>	<i>1,067.50</i>	<i>10,980.25</i>	<i>40,815.20</i>
General government, . . . . .	—	—	—	—
Protection of persons and property, . . . . .	—	1,063.00	—	122.00
Health and sanitation, . . . . .	—	—	—	310.31
Highways, . . . . .	13,453.04	—	200.00	29,189.70
Charities, . . . . .	—	—	—	—
Schools, . . . . .	4,191.06	4.50	10,780.25	10,893.32
Libraries, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	—	—
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>299.87</i>
<b>Municipal indebtedness,</b> . . . . .	<b>28,468.06</b>	<b>48,175.00</b>	<b>47,905.00</b>	<b>41,300.00</b>
<i>From sinking funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i> . . . . .	<i>3,468.06</i>	<i>7,675.00</i>	<i>4,405.00</i>	<i>11,300.00</i>
<i>Bonds refunded, current year,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i> . . . . .	<i>25,000.00</i>	<i>40,500.00</i>	<i>43,500.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b> . . . . .	<b>—</b>	<b>348.52</b>	<b>1,158.05</b>	<b>—</b>
<i>To sinking funds from revenue,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>348.52</i>	<i>1,158.05</i>	<i>—</i>
<b>Refunds,</b> . . . . .	<b>117.12</b>	<b>16.00</b>	<b>240.39</b>	<b>49.17</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>6,823.54</b>	<b>9,830.14</b>	<b>5,502.50</b>	<b>9,954.78</b>
<i>Taxes and licenses for State,</i> . . . . .	<i>4,095.00</i>	<i>6,435.00</i>	<i>3,607.50</i>	<i>6,655.00</i>
<i>Taxes for county,</i> . . . . .	<i>2,223.28</i>	<i>2,917.00</i>	<i>1,636.00</i>	<i>3,070.24</i>
<i>Expenditures for grade crossings,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i> . . . . .	<i>505.26</i>	<i>478.14</i>	<i>259.00</i>	<i>1,229.54</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest, . . . . .	\$37,882.62	\$51,724.60	\$35,096.37	\$42,293.51
Permanent debt (except from sinking funds), . . . . .	3,468.06	7,675.00	4,405.00	11,300.00
Sinking fund requirements from revenue, . . . . .	—	—	—	—
Outlays, . . . . .	17,644.10	1,067.50	10,980.25	40,815.20
Permanent debt from sinking funds, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans, . . . . .	25,000.00	40,500.00	43,500.00	30,000.00
Transfers (except to sinking funds) and refunds, . . . . .	117.12	364.52	1,398.44	49.17
Agency, trust, and investment, . . . . .	6,823.54	9,830.14	5,502.50	9,954.78
<b>Total payments,</b> . . . . .	<b>\$90,935.44</b>	<b>\$111,161.76</b>	<b>\$100,882.56</b>	<b>\$134,412.66</b>
<i>Balance on hand, including funds,</i> . . . . .	<i>2,139.16</i>	<i>151.11</i>	<i>6,380.73</i>	<i>13,691.09</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$93,074.60</b>	<b>\$111,312.87</b>	<b>\$107,263.29</b>	<b>\$148,103.75</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 7.**

RECEIPTS.	Billerica POPULATION 3,246	Lenox POPULATION 3,242	Nantucket POPULATION 3,166	Holbrook POPULATION 2,948
<b>REVENUE.</b>	<b>\$132,602.58</b>	<b>\$119,982.51</b>	<b>\$75,841.14</b>	<b>\$50,770.48</b>
<b>General,</b>	<b>104,624.76</b>	<b>113,408.99</b>	<b>68,774.88</b>	<b>34,080.35</b>
<i>Taxes,</i>	<i>102,859.68</i>	<i>109,082.07</i>	<i>65,971.22</i>	<i>33,302.14</i>
Property and poll,	96,302.98	105,747.32	65,002.30	27,460.51
Corporation, bank, etc.,	6,556.70	3,334.25	968.92	5,841.63
<i>Licenses and permits,</i>	<i>2.00</i>	<i>5,896.25</i>	<i>80.00</i>	<i>75.75</i>
<i>Fines and forfeits,</i>	<i>179.01</i>	<i>134.80</i>	<i>166.00</i>	<i>184.87</i>
<i>Grants and gifts,</i>	<i>1,584.07</i>	<i>295.87</i>	<i>2,557.66</i>	<i>517.59</i>
For expenses,	1,584.07	295.87	2,557.66	462.34
For outlays,	—	—	—	55.25
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>27,977.82</b>	<b>6,573.52</b>	<b>7,066.25</b>	<b>16,690.13</b>
<i>Special assessments,</i>	<i>638.61</i>	<i>—</i>	<i>970.16</i>	<i>815.41</i>
To meet expenses,	638.61	—	840.00	815.41
To meet outlays,	—	—	130.16	—
<i>Privileges,</i>	<i>3,851.02</i>	<i>751.72</i>	<i>—</i>	<i>865.96</i>
<i>Departmental,</i>	<i>4,669.94</i>	<i>6,548.62</i>	<i>3,984.94</i>	<i>5,172.38</i>
General government,	191.53	2,899.54	193.40	321.00
Protection of persons and property,	456.75	22.95	88.02	82.92
Health and sanitation,	—	—	—	10.76
Highways,	301.44	1,105.64	106.20	75
Charities,	2,950.20	8.49	1,053.82	349.20
Soldiers' benefits,	706.00	162.00	2,138.50	1,174.00
Schools,	64.02	1,150.00	35.00	207.50
Libraries,	—	—	—	42.25
Recreation,	—	—	350.00	—
Unclassified,	—	—	20.00	984.00
<i>Public service enterprises,</i>	<i>11,006.94</i>	<i>4.60</i>	<i>1,235.00</i>	<i>8,168.01</i>
Electric light,	—	—	—	—
Water,	10,967.97	—	1,235.00	8,168.01
All other,	38.97	4.60	—	—
<i>Cemeteries,</i>	<i>1,026.88</i>	<i>316.10</i>	<i>165.64</i>	<i>—</i>
<i>Interest,</i>	<i>6,784.43</i>	<i>152.48</i>	<i>710.52</i>	<i>5,668.37</i>
On sinking funds,	3,184.38	—	—	1,332.87
On trust and investment funds,	890.17	105.08	257.28	1,605.58
All other,	2,709.88	47.40	453.24	729.92
<b>NON-REVENUE.</b>	<b>\$135,844.88</b>	<b>\$95,703.06</b>	<b>\$66,819.01</b>	<b>\$51,008.28</b>
<b>Offsets to outlays,</b>	<b>8,117.72</b>	<b>75.00</b>	<b>—</b>	<b>480.00</b>
<i>Departmental,</i>	<i>5,657.69</i>	<i>75.00</i>	<i>—</i>	<i>480.00</i>
<i>Public service enterprises,</i>	<i>2,460.13</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>108,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>40,000.00</b>
<i>Loans, general purposes,</i>	<i>63,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>25,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>50,000.00</i>	<i>50,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>3,475.00</b>	<b>155.08</b>	<b>536.74</b>	<b>1,958.97</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,475.00</i>	<i>155.08</i>	<i>536.74</i>	<i>1,958.97</i>
<b>Refunds,</b>	<b>1,750.11</b>	<b>—</b>	<b>44.31</b>	<b>34.44</b>
<b>Agency, trust, and investment,</b>	<b>14,502.05</b>	<b>45,472.98</b>	<b>16,237.96</b>	<b>8,534.87</b>
<i>Taxes and licenses for State,</i>	<i>6,727.60</i>	<i>26,482.83</i>	<i>9,415.22</i>	<i>4,192.75</i>
<i>Taxes for county,</i>	<i>5,497.78</i>	<i>18,849.05</i>	<i>5,000.00</i>	<i>1,498.66</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,276.77</i>	<i>141.10</i>	<i>1,822.74</i>	<i>2,010.18</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>833.33</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$140,720.30	\$120,057.51	\$75,841.14	\$51,250.48
Premiums,	—	—	—	—
Municipal indebtedness,	108,000.00	50,000.00	50,000.00	40,000.00
Transfers and refunds,	5,225.11	155.08	581.05	1,993.41
Agency, trust, and investment,	14,502.05	45,472.98	16,237.96	8,534.87
<b>Total receipts,</b>	<b>\$268,447.45</b>	<b>\$215,685.57</b>	<b>\$142,660.15</b>	<b>\$101,778.76</b>
<i>Balance on hand, including funds,</i>	<i>13,199.67</i>	<i>13,118.13</i>	<i>10,177.48</i>	<i>30,391.69</i>
<b>GRAND TOTAL,</b>	<b>\$281,647.13</b>	<b>\$228,803.70</b>	<b>\$152,837.63</b>	<b>\$132,170.35</b>



Graded According to Population of 1915 — Continued.

## GROUP 7.

PAYMENTS.	Billerica POPULATION 3,246	Lenox POPULATION 3,242	Nantucket POPULATION 3,166	Holbrook POPULATION 2,948
<b>Maintenance,</b>	<b>\$89,778.77</b>	<b>\$88,776.65</b>	<b>\$64,287.25</b>	<b>\$42,205.29</b>
<i>Departmental,</i>	78,958.64	87,474.88	62,083.49	39,014.94
General government,	5,995.41	11,421.53	4,622.17	5,145.01
Protection of persons and property,	13,148.52	7,907.58	13,409.90	4,095.36
Health and sanitation,	1,113.81	4,998.95	2,911.79	550.77
Highways,	18,833.45	22,753.21	11,606.85	5,886.03
Charities,	10,013.95	3,492.35	6,055.32	4,337.35
Soldiers' benefits,	816.00	414.00	1,862.96	1,386.50
Schools,	28,022.05	34,234.70	17,036.12	15,457.66
Libraries,	85.00	295.87	1,250.00	1,339.74
Recreation,	133.47	—	2,681.80	314.31
Pensions,	—	—	—	—
Unclassified,	796.98	1,956.09	646.58	502.21
<i>Public service enterprises,</i>	8,980.83	—	2,038.12	3,190.55
Electric light,	—	—	—	—
Water,	8,980.83	—	1,595.12	3,190.35
All other,	—	—	443.00	—
<i>Cemeteries,</i>	1,839.30	1,302.27	165.64	—
<i>Administration of trust funds,</i>	—	—	—	—
<b>Interest,</b>	<b>9,303.67</b>	<b>3,768.45</b>	<b>4,096.69</b>	<b>5,359.95</b>
<i>Loans, general purposes,</i>	4,364.92	3,768.45	4,096.69	1,359.95
<i>Loans, public service enterprises,</i>	4,938.75	—	—	4,000.00
<i>Loans, cemeteries,</i>	—	—	—	—
<b>Outlays,</b>	<b>69,622.28</b>	<b>3,247.76</b>	<b>5,455.88</b>	<b>5,048.77</b>
<i>Departmental,</i>	44,033.84	2,580.76	6,306.53	1,424.72
General government,	—	—	—	—
Protection of persons and property,	1,494.31	—	228.75	95.50
Health and sanitation,	—	—	253.73	—
Highways,	11,430.97	1,498.50	4,086.68	1,139.70
Charities,	—	—	316.88	—
Schools,	31,108.56	1,082.26	301.04	189.52
Libraries,	—	—	—	—
Recreation,	—	—	118.55	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	25,588.44	667.00	149.35	3,624.05
Electric light,	—	—	—	—
Water,	25,588.44	—	—	3,624.05
All other,	—	667.00	149.35	—
<i>Cemeteries,</i>	—	—	—	—
<b>Municipal indebtedness,</b>	<b>37,000.00</b>	<b>71,500.00</b>	<b>59,866.66</b>	<b>51,100.00</b>
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	7,000.00	21,600.00	9,866.66	1,100.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	30,000.00	50,000.00	50,000.00	50,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
<b>Transfers,</b>	<b>3,475.00</b>	<b>155.08</b>	<b>536.74</b>	<b>1,958.97</b>
<i>To sinking funds from revenue,</i>	3,475.00	—	—	1,750.00
<i>All other,</i>	—	155.08	536.74	208.97
<b>Refunds,</b>	<b>1,750.11</b>	<b>—</b>	<b>44.31</b>	<b>34.44</b>
<b>Agency, trust, and investment,</b>	<b>21,512.11</b>	<b>45,422.98</b>	<b>16,473.58</b>	<b>12,265.14</b>
<i>Taxes and licenses for State,</i>	6,727.60	26,482.83	9,415.22	4,192.75
<i>Taxes for county,</i>	5,497.78	18,549.05	5,000.00	1,498.66
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	11,286.83	91.10	2,058.36	6,740.40
<i>All other,</i>	—	—	—	833.33
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$99,082.44	\$92,545.00	\$68,383.94	\$47,565.24
Permanent debt (except from sinking funds),	7,000.00	21,500.00	9,866.66	1,100.00
Sinking fund requirements from revenue,	3,475.00	—	—	1,750.00
Outlays,	69,622.28	3,247.76	5,455.88	5,048.77
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	50,000.00	50,000.00	50,000.00
Transfers (except to sinking funds) and refunds,	1,750.11	155.08	581.05	243.41
Agency, trust, and investment,	21,512.11	45,422.98	16,473.58	12,265.14
<b>Total payments,</b>	<b>\$232,441.94</b>	<b>\$212,870.82</b>	<b>\$150,761.11</b>	<b>\$117,972.56</b>
Balance on hand, including funds,	49,205.19	16,932.88	2,076.52	14,197.79
<b>GRAND TOTAL,</b>	<b>\$281,647.13</b>	<b>\$228,803.70</b>	<b>\$152,837.63</b>	<b>\$132,170.35</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 8.

RECEIPTS.	North Brookfield POPULATION 2,947	Manchester POPULATION 2,945	Medway POPULATION 2,846	Westford POPULATION 2,843
<b>REVENUE.</b>	<b>\$56,045.24</b>	<b>\$187,237.69</b>	<b>\$55,275.91</b>	<b>\$52,326.92</b>
<b>General,</b>	<b>40,726.03</b>	<b>164,610.63</b>	<b>40,895.73</b>	<b>42,966.11</b>
<i>Taxes,</i>	<i>35,998.46</i>	<i>164,131.84</i>	<i>38,704.32</i>	<i>40,324.85</i>
Property and poll,	27,427.75	125,534.39	38,174.79	29,512.43
Corporation, bank, etc.,	8,570.70	38,597.55	529.53	10,812.42
<i>Licenses and permits,</i>	<i>2,983.76</i>	<i>116.80</i>	<i>149.00</i>	<i>46.92</i>
<i>Fines and forfeits,</i>	<i>214.90</i>	<i>106.70</i>	<i>222.62</i>	<i>47.76</i>
<i>Grants and gifts,</i>	<i>1,523.95</i>	<i>256.49</i>	<i>1,819.79</i>	<i>2,546.58</i>
For expenses,	1,503.93	256.49	1,819.79	2,546.58
For outlays,	25.00	—	—	—
All other,	—	—	—	—
<b>Commercial,</b>	<b>15,319.21</b>	<b>22,627.06</b>	<b>14,380.18</b>	<b>9,360.81</b>
<i>Special assessments,</i>	<i>540.54</i>	<i>175.75</i>	<i>175.75</i>	<i>625.73</i>
To meet expenses,	—	540.54	175.75	440.20
To meet outlays,	—	—	—	185.53
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>478.08</i>	<i>262.14</i>
<i>Departmental,</i>	<i>4,975.94</i>	<i>3,194.40</i>	<i>4,762.67</i>	<i>7,313.30</i>
General government,	1,033.52	708.70	209.00	139.00
Protection of persons and property,	110.21	120.02	109.93	1,779.81
Health and sanitation,	—	945.10	—	—
Highways,	—	48.10	86.25	9.75
Charities,	2,553.74	122.95	1,237.05	4,503.85
Soldiers' benefits,	748.00	1,104.00	2,058.00	606.00
Schools,	455.20	3.08	738.00	116.06
Libraries,	65.07	19.45	24.10	—
Recreation,	—	—	—	—
Unclassified,	10.20	123.00	249.74	163.73
<i>Public service enterprises,</i>	<i>7,796.46</i>	<i>16,486.35</i>	<i>7,887.99</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	7,795.46	16,486.35	7,887.99	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>337.00</i>	<i>662.87</i>	<i>—</i>	<i>391.00</i>
<i>Interest,</i>	<i>2,210.81</i>	<i>1,742.90</i>	<i>1,076.29</i>	<i>773.74</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	2,025.00	263.10	520.43	651.35
All other,	185.81	1,479.80	555.86	122.39
<b>NON-REVENUE.</b>	<b>\$28,219.65</b>	<b>\$219,852.09</b>	<b>\$43,980.82</b>	<b>\$34,243.58</b>
<b>Offsets to outlays,</b>	<b>165.71</b>	<b>21,227.92</b>	<b>2,999.11</b>	<b>1,000.00</b>
<i>Departmental,</i>	<i>—</i>	<i>10,008.92</i>	<i>2,375.00</i>	<i>1,000.00</i>
<i>Public service enterprises,</i>	<i>165.71</i>	<i>11,219.00</i>	<i>624.11</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>16,000.00</b>	<b>110,225.00</b>	<b>26,500.00</b>	<b>19,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>16,000.00</i>	<i>80,000.00</i>	<i>26,500.00</i>	<i>17,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>225.00</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>2,328.00</b>	<b>2,313.54</b>	<b>4,691.02</b>	<b>6.55</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	2,328.00	2,313.54	4,691.02	6.55
<b>Refunds,</b>	<b>267.16</b>	<b>1,179.25</b>	<b>41.94</b>	<b>8.96</b>
<b>Agency, trust, and investment,</b>	<b>9,458.78</b>	<b>84,906.38</b>	<b>9,748.75</b>	<b>14,228.07</b>
<i>Taxes and licenses for State,</i>	<i>5,922.75</i>	<i>48,360.00</i>	<i>3,997.50</i>	<i>5,668.00</i>
<i>Taxes for county,</i>	<i>2,254.00</i>	<i>36,066.87</i>	<i>1,428.95</i>	<i>2,940.17</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,282.03</i>	<i>479.61</i>	<i>4,322.90</i>	<i>5,632.90</i>
All other,	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$56,210.95	\$208,465.61	\$58,275.02	\$53,326.92
Premiums,	—	225.00	—	—
Municipal indebtedness,	16,000.00	110,000.00	26,500.00	19,000.00
Transfers and refunds,	2,595.16	3,492.79	4,732.96	15.51
Agency, trust, and investment,	9,458.78	84,906.38	9,748.75	14,228.07
<b>Total receipts,</b>	<b>\$84,264.89</b>	<b>\$407,089.78</b>	<b>\$99,256.73</b>	<b>\$86,570.50</b>
Balance on hand, including funds,	4,585.67	82,566.78	12,718.81	7,857.96
<b>GRAND TOTAL,</b>	<b>\$88,850.56</b>	<b>\$489,656.56</b>	<b>\$111,975.54</b>	<b>\$94,428.45</b>

## Graded According to Population of 1915 — Continued.

## GROUP 8.

PAYMENTS.	North Brookfield POPULATION 2,947	Manchester POPULATION 2,945	Medway POPULATION 2,846	Westford POPULATION 2,843
<b>Maintenance,</b>	<b>\$42,196.79</b>	<b>\$140,549.35</b>	<b>\$45,885.53</b>	<b>\$46,980.32</b>
<i>Departmental,</i>	<i>37,548.46</i>	<i>121,008.10</i>	<i>44,071.02</i>	<i>46,364.19</i>
General government,	3,354.96	13,032.91	3,321.38	2,933.47
Protection of persons and property,	2,803.84	25,590.30	5,056.17	6,504.33
Health and sanitation,	654.21	8,985.22	796.62	571.29
Highways,	6,314.16	29,616.66	9,513.03	9,063.37
Charities,	6,114.59	5,235.75	5,986.54	6,151.70
Soldiers' benefits,	1,071.27	1,318.00	3,773.15	808.00
Schools,	15,024.65	26,557.99	14,523.03	17,712.49
Libraries,	1,658.84	2,161.12	433.13	1,591.52
Recreation,	—	6,798.13	—	418.14
Pensions,	—	—	—	—
Unclassified,	545.94	1,712.02	667.97	609.88
<i>Public service enterprises,</i>	<i>4,123.76</i>	<i>18,302.51</i>	<i>1,814.51</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	4,123.76	18,302.51	1,814.51	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>530.67</i>	<i>1,238.74</i>	<i>—</i>	<i>616.13</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>1,820.10</b>	<b>16,342.92</b>	<b>5,625.06</b>	<b>870.34</b>
<i>Loans, general purposes,</i>	<i>745.10</i>	<i>11,382.92</i>	<i>1,105.06</i>	<i>870.34</i>
<i>Loans, public service enterprises,</i>	<i>1,075.00</i>	<i>4,960.00</i>	<i>4,520.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>5,453.98</b>	<b>88,401.65</b>	<b>5,739.14</b>	<b>6,504.16</b>
<i>Departmental,</i>	<i>1,358.67</i>	<i>86,477.33</i>	<i>3,429.76</i>	<i>6,504.16</i>
General government,	—	—	—	—
Protection of persons and property,	294.00	2,196.37	—	151.01
Health and sanitation,	—	37,204.77	—	—
Highways,	—	40,254.49	3,429.76	6,034.59
Charities,	—	1,653.44	—	—
Schools,	—	101.50	—	—
Libraries,	24.29	—	—	238.07
Recreation,	1,024.06	4,066.76	—	80.49
Unclassified,	516.32	—	—	—
<i>Public service enterprises,</i>	<i>3,595.31</i>	<i>2,924.32</i>	<i>2,309.38</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	3,595.31	2,924.32	2,309.38	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>21,000.00</b>	<b>114,000.00</b>	<b>28,836.06</b>	<b>19,700.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,000.00</i>	<i>34,000.00</i>	<i>1 6,336.06</i>	<i>2,700.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>16,000.00</i>	<i>80,000.00</i>	<i>22,500.00</i>	<i>17,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>2,328.00</b>	<b>2,313.54</b>	<b>4,691.02</b>	<b>6.55</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,328.00</i>	<i>2,313.54</i>	<i>4,691.02</i>	<i>6.55</i>
<b>Refunds,</b>	<b>267.16</b>	<b>1,179.25</b>	<b>41.94</b>	<b>8.96</b>
<b>Agency, trust, and investment,</b>	<b>9,458.78</b>	<b>84,728.52</b>	<b>5,698.55</b>	<b>14,235.74</b>
<i>Taxes and licenses for State,</i>	<i>5,922.75</i>	<i>48,560.00</i>	<i>3,997.50</i>	<i>5,655.00</i>
<i>Taxes for county,</i>	<i>2,254.00</i>	<i>36,066.87</i>	<i>1,428.95</i>	<i>2,940.17</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,282.03</i>	<i>301.65</i>	<i>272.10</i>	<i>5,640.57</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$44,016.89	\$156,892.27	\$51,510.59	\$47,850.66
Permanent debt (except from sinking funds),	5,000.00	34,000.00	1 6,336.06	2,700.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	5,453.98	88,401.65	5,739.14	6,504.16
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	16,000.00	80,000.00	22,500.00	17,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	2,595.16	3,492.79	4,732.96	15.51
Agency, trust, and investment,	9,458.78	84,728.52	5,698.55	14,235.74
<b>Total payments,</b>	<b>\$82,524.81</b>	<b>\$447,515.23</b>	<b>\$96,517.30</b>	<b>\$88,306.07</b>
Balance on hand, including funds,	6,325.75	42,135.33	15,458.24	6,122.33
<b>GRAND TOTAL,</b>	<b>\$88,850.56</b>	<b>\$489,650.56</b>	<b>\$111,975.54</b>	<b>\$94,428.45</b>

<sup>1</sup> Includes \$4,000 paid from premiums of previous years.

TABLE I. — *Summary of Financial Transactions.* Towns

## GROUP 9.

RECEIPTS.	Pepperell POPULATION 2,839	Sutton POPULATION 2,829	Cohasset POPULATION 2,800	Shrewsbury POPULATION 2,794
<b>REVENUE.</b>	<b>\$62,281.89</b>	<b>\$42,917.74</b>	<b>\$152,158.58</b>	<b>\$65,617.39</b>
<b>General,</b>	<b>46,844.63</b>	<b>36,863.64</b>	<b>140,757.54</b>	<b>49,924.22</b>
<i>Taxes,</i>	<i>41,335.69</i>	<i>30,695.05</i>	<i>139,940.60</i>	<i>47,838.24</i>
Property and poll,	38,729.75	29,813.08	129,441.34	44,472.80
Corporation, bank, etc.,	2,605.94	881.97	10,499.26	3,365.44
<i>Licenses and permits,</i>	<i>3,370.50</i>	<i>3,894.00</i>	<i>80.75</i>	<i>126.00</i>
<i>Fines and forfeits,</i>	<i>15.32</i>	<i>5.66</i>	<i>209.23</i>	<i>55.90</i>
<i>Grants and gifts,</i>	<i>2,123.12</i>	<i>2,767.93</i>	<i>526.96</i>	<i>1,894.08</i>
For expenses,	2,123.12	2,767.93	426.96	1,394.08
For outlays,	—	—	100.00	500.00
All other,	—	—	—	—
<b>Commercial,</b>	<b>15,437.26</b>	<b>6,054.10</b>	<b>11,401.04</b>	<b>15,693.17</b>
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>4,354.96</i>	<i>599.86</i>
To meet expenses,	—	—	4,314.96	599.86
To meet outlays,	—	—	40.00	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,918.93</i>
<i>Departmental,</i>	<i>4,336.70</i>	<i>5,517.54</i>	<i>4,547.28</i>	<i>1,883.97</i>
General government,	170.01	76.00	1,204.46	494.04
Protection of persons and property,	1,314.44	59.00	944.13	113.57
Health and sanitation,	—	—	94.39	—
Highways,	57.64	—	757.38	—
Charities,	1,447.28	3,882.23	723.13	101.71
Soldiers' benefits,	540.00	1,198.00	690.00	796.00
Schools,	314.00	142.65	78.25	173.91
Libraries,	85.62	3.66	28.54	54.74
Recreation,	143.35	—	—	—
Unclassified,	264.36	156.00	27.00	150.00
<i>Public service enterprises,</i>	<i>8,415.20</i>	<i>—</i>	<i>100.00</i>	<i>8,183.43</i>
Electric light,	—	—	—	8,183.43
Water,	8,415.20	—	—	—
All other,	—	—	100.00	—
<i>Cemeteries,</i>	<i>207.52</i>	<i>101.26</i>	<i>207.96</i>	<i>380.71</i>
<i>Interest,</i>	<i>2,477.84</i>	<i>435.30</i>	<i>2,190.84</i>	<i>2,728.27</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	2,040.80	223.25	886.71	1,556.06
All other,	437.04	212.05	1,304.13	1,170.21
<b>NON-REVENUE.</b>	<b>\$43,710.20</b>	<b>\$24,366.55</b>	<b>\$75,836.90</b>	<b>\$184,599.24</b>
<b>Offsets to outlays,</b>	<b>1,000.00</b>	<b>3,168.05</b>	<b>143.61</b>	<b>2,203.85</b>
<i>Departmental,</i>	<i>1,000.00</i>	<i>3,168.05</i>	<i>143.61</i>	<i>1,000.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,203.85</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>30,550.00</b>	<b>13,000.00</b>	<b>40,000.00</b>	<b>172,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>10,550.00</i>	<i>—</i>	<i>—</i>	<i>70,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>13,000.00</i>	<i>40,000.00</i>	<i>102,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>2,040.80</b>	<b>266.43</b>	<b>349.19</b>	<b>90.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	2,040.80	266.43	349.19	90.00
<b>Refunds,</b>	<b>187.61</b>	<b>11.06</b>	<b>249.55</b>	<b>43.65</b>
<b>Agency, trust, and investment,</b>	<b>9,931.79</b>	<b>7,921.01</b>	<b>35,094.55</b>	<b>10,261.74</b>
<i>Taxes and licenses for State,</i>	<i>6,785.86</i>	<i>4,635.00</i>	<i>22,522.75</i>	<i>6,045.00</i>
<i>Taxes for county,</i>	<i>2,889.47</i>	<i>1,591.00</i>	<i>8,050.94</i>	<i>2,741.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>256.46</i>	<i>1,695.01</i>	<i>4,520.86</i>	<i>1,475.74</i>
All other,	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$63,281.89	\$46,085.79	\$152,302.19	\$67,821.24
Premiums,	—	—	—	—
Municipal indebtedness,	30,550.00	13,000.00	40,000.00	172,000.00
Transfers and refunds,	2,228.41	277.49	598.74	133.65
Agency, trust, and investment,	9,931.79	7,921.01	35,094.55	10,261.74
<b>Total receipts,</b>	<b>\$105,992.09</b>	<b>\$67,284.29</b>	<b>\$227,995.48</b>	<b>\$250,216.63</b>
Balance on hand, including funds,	8,078.87	5,894.43	36,947.85	6,289.34
<b>GRAND TOTAL,</b>	<b>\$114,070.96</b>	<b>\$73,178.72</b>	<b>\$264,943.33</b>	<b>\$256,505.97</b>

## Graded According to Population of 1915 — Continued.

## GROUP 9.

PAYMENTS.	Pepperell POPULATION 2,839	Sutton POPULATION 2,829	Cohasset POPULATION 2,800	Shrewsbury POPULATION 2,794
<b>Maintenance,</b>	<b>\$52,574.08</b>	<b>\$35,329.89</b>	<b>\$170,462.30</b>	<b>\$43,543.72</b>
<i>Departmental,</i>	<i>48,292.38</i>	<i>35,060.39</i>	<i>170,168.74</i>	<i>35,616.16</i>
General government,	3,849.42	2,248.39	12,588.70	5,643.23
Protection of persons and property,	8,306.32	1,613.50	24,248.88	2,936.81
Health and sanitation,	1,332.89	377.60	2,563.47	1,322.55
Highways,	6,394.23	6,233.14	25,969.78	5,345.65
Charities,	6,193.64	7,824.92	9,149.81	1,799.99
Soldiers' benefits,	1,240.83	1,861.90	1,316.88	868.00
Schools,	18,313.37	14,001.12	33,950.00	14,271.10
Libraries,	1,943.30	519.90	2,577.37	2,115.18
Recreation,	190.56	87.50	1,529.40	—
Pensions,	—	—	—	—
Unclassified,	527.82	292.42	56,264.45	1,193.65
<i>Public service enterprises,</i>	<i>3,796.73</i>	<i>—</i>	<i>50.48</i>	<i>7,094.98</i>
Electric light,	—	—	—	6,924.79
Water,	3,796.73	—	—	170.19
All other,	—	—	50.48	—
<i>Cemeteries,</i>	<i>484.97</i>	<i>262.50</i>	<i>242.04</i>	<i>932.58</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>7.00</i>	<i>11.04</i>	<i>—</i>
<b>Interest,</b>	<b>5,923.33</b>	<b>636.66</b>	<b>2,228.10</b>	<b>2,753.03</b>
<i>Loans, general purposes,</i>	<i>1,243.33</i>	<i>636.66</i>	<i>2,228.10</i>	<i>1,108.03</i>
<i>Loans, public service enterprises,</i>	<i>4,680.00</i>	<i>—</i>	<i>—</i>	<i>1,645.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>10,589.14</b>	<b>11,733.25</b>	<b>15,418.01</b>	<b>75,393.74</b>
<i>Departmental,</i>	<i>2,086.26</i>	<i>11,633.25</i>	<i>15,418.01</i>	<i>6,560.77</i>
General government,	—	—	107.00	50.00
Protection of persons and property,	250.00	200.09	256.79	482.50
Health and sanitation,	—	—	—	—
Highways,	1,212.22	11,286.67	4,768.70	2,861.05
Charities,	—	—	997.75	—
Schools,	624.04	—	9,287.77	3,167.22
Libraries,	—	146.49	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>8,502.88</i>	<i>—</i>	<i>—</i>	<i>68,832.97</i>
Electric light,	—	—	—	4,630.59
Water,	8,502.88	—	—	64,202.38
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>100.00</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>21,000.00</b>	<b>14,000.00</b>	<b>28,013.17</b>	<b>104,500.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,000.00</i>	<i>1,000.00</i>	<i>8,013.17</i>	<i>2,500.00</i>
<i>Bonds refunded, current year,</i>	<i>15,000.00</i>	<i>13,000.00</i>	<i>20,000.00</i>	<i>102,000.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>2,040.80</b>	<b>266.43</b>	<b>349.19</b>	<b>90.00</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,040.80</i>	<i>266.43</i>	<i>349.19</i>	<i>90.00</i>
<b>Refunds,</b>	<b>187.61</b>	<b>11.06</b>	<b>249.55</b>	<b>43.65</b>
<b>Agency, trust, and investment,</b>	<b>9,931.79</b>	<b>8,096.79</b>	<b>32,526.19</b>	<b>10,311.74</b>
<i>Taxes and licenses for State,</i>	<i>6,785.86</i>	<i>4,635.00</i>	<i>22,522.75</i>	<i>6,045.00</i>
<i>Taxes for county,</i>	<i>2,889.47</i>	<i>1,591.00</i>	<i>8,050.94</i>	<i>2,741.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>256.46</i>	<i>1,870.79</i>	<i>1,952.50</i>	<i>1,525.74</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$58,497.41	\$35,966.55	\$172,690.40	\$46,296.75
Permanent debt (except from sinking funds),	6,000.00	1,000.00	8,013.17	2,500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	10,589.14	11,733.25	15,418.01	75,393.74
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	15,000.00	13,000.00	20,000.00	102,000.00
Transfers (except to sinking funds) and refunds,	2,228.41	277.49	598.74	133.65
Agency, trust, and investment,	9,931.79	8,096.79	32,526.19	10,311.74
<b>Total payments,</b>	<b>\$102,246.75</b>	<b>\$70,074.08</b>	<b>\$249,246.51</b>	<b>\$236,635.88</b>
<i>Balance on hand, including funds,</i>	<i>11,824.21</i>	<i>3,104.64</i>	<i>15,696.82</i>	<i>19,870.09</i>
<b>GRAND TOTAL,</b>	<b>\$114,070.96</b>	<b>\$73,178.72</b>	<b>\$264,943.33</b>	<b>\$256,505.97</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 10.

RECEIPTS.	Holliston POPULATION 2,788	Ayer POPULATION 2,779	Seekonk POPULATION 2,767	West Bridgewater POPULATION 2,741
<b>REVENUE.</b>	<b>\$55,167.42</b>	<b>\$57,781.31</b>	<b>\$31,231.29</b>	<b>\$43,267.46</b>
<b>General,</b>	<b>48,891.12</b>	<b>44,176.19</b>	<b>27,105.17</b>	<b>26,143.34</b>
Taxes, . . . . .	47,006.86	42,340.88	24,437.15	23,749.05
Property and poll, . . . . .	45,291.87	40,810.52	23,554.70	22,173.34
Corporation, bank, etc., . . . . .	1,714.99	1,530.36	882.45	1,575.71
Licenses and permits, . . . . .	111.67	2.00	166.00	94.00
Fines and forfeits, . . . . .	38.14	67.87	35.00	6.00
Grants and gifts, . . . . .	1,734.45	1,765.44	2,467.02	2,295.29
For expenses, . . . . .	1,734.45	1,765.44	2,467.02	2,295.29
For outlays, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	—
<b>Commercial,</b>	<b>6,276.30</b>	<b>13,605.12</b>	<b>4,126.12</b>	<b>17,124.12</b>
Special assessments, . . . . .	468.07	241.85	—	631.33
To meet expenses, . . . . .	468.07	241.85	—	631.33
To meet outlays, . . . . .	—	—	—	—
Privileges, . . . . .	564.16	446.66	916.39	1,114.06
Departmental, . . . . .	3,839.26	3,241.58	2,518.58	3,470.54
General government, . . . . .	597.00	266.50	—	373.50
Protection of persons and property, . . . . .	609.77	68.77	—	1,023.31
Health and sanitation, . . . . .	—	—	—	5.00
Highways, . . . . .	—	26.80	—	—
Charities, . . . . .	640.40	1,958.52	1,960.37	624.47
Soldiers' benefits, . . . . .	1,557.00	478.00	476.00	1,301.00
Schools, . . . . .	402.85	242.36	77.00	121.50
Libraries, . . . . .	23.30	—	—	21.41
Recreation, . . . . .	—	200.63	—	.25
Unclassified, . . . . .	8.94	—	5.21	.10
Public service enterprises, . . . . .	—	8,949.60	—	11,051.42
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	8,949.60	—	11,051.42
All other, . . . . .	—	—	—	—
Cemeteries, . . . . .	—	—	15.00	—
Interest, . . . . .	1,404.81	725.43	676.15	856.78
On sinking funds, . . . . .	—	574.62	—	—
On trust and investment funds, . . . . .	39.16	—	339.04	520.55
All other, . . . . .	1,365.65	150.81	337.11	336.23
<b>NON-REVENUE.</b>	<b>\$58,071.28</b>	<b>\$27,225.91</b>	<b>\$26,216.54</b>	<b>\$49,625.06</b>
<b>Offsets to outlays,</b>	<b>3,000.31</b>	<b>315.58</b>	<b>—</b>	<b>1,518.55</b>
Departmental, . . . . .	3,000.31	—	—	—
Public service enterprises, . . . . .	—	315.58	—	1,518.55
Cemeteries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b>	<b>48,000.00</b>	<b>13,000.00</b>	<b>20,500.00</b>	<b>38,018.89</b>
Loans, general purposes, . . . . .	1,000.00	—	—	—
Loans, public service enterprises, . . . . .	—	—	—	10,000.00
Loans, cemeteries, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	4,000.00	—	—	—
Temporary loans (including revenue loans), . . . . .	43,000.00	13,000.00	20,500.00	28,000.00
Unpaid warrants or orders, current year, . . . . .	—	—	—	18.89
Premiums, . . . . .	—	—	—	—
<b>Transfers,</b>	<b>3.18</b>	<b>4,409.68</b>	<b>—</b>	<b>4,000.00</b>
From sinking funds, . . . . .	—	—	—	—
All other, . . . . .	3.18	4,409.68	—	4,000.00
<b>Refunds,</b>	<b>2.74</b>	<b>284.71</b>	<b>—</b>	<b>178.89</b>
<b>Agency, trust, and investment,</b>	<b>7,065.05</b>	<b>9,215.94</b>	<b>5,716.54</b>	<b>5,908.73</b>
Taxes and licenses for State, . . . . .	4,582.50	6,529.24	3,705.00	3,705.00
Taxes for county, . . . . .	2,382.55	2,686.70	2,011.54	2,129.91
Reimbursements for grade crossings, . . . . .	—	—	—	—
Sinking and other permanent funds, . . . . .	100.00	—	—	73.82
All other, . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays, . . . . .	\$58,167.73	\$58,096.89	\$31,231.29	\$44,786.01
Premiums, . . . . .	—	—	—	18.89
Municipal indebtedness, . . . . .	48,000.00	13,000.00	20,500.00	38,000.00
Transfers and refunds, . . . . .	5.92	4,694.39	—	4,178.89
Agency, trust, and investment, . . . . .	7,065.05	9,215.94	5,716.54	5,908.73
<b>Total receipts,</b>	<b>\$113,238.70</b>	<b>\$85,007.22</b>	<b>\$57,447.83</b>	<b>\$92,892.52</b>
Balance on hand, including funds, . . . . .	853.85	2,603.81	4,750.62	8,315.27
<b>GRAND TOTAL,</b>	<b>\$114,092.55</b>	<b>\$87,611.03</b>	<b>\$62,198.45</b>	<b>\$101,205.79</b>

## TOWNS, UNDER 5,000 POPULATION.

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Graded According to Population of 1915 — Continued.

## GROUP 10.

PAYMENTS.	Holliston POPULATION 2,788	Ayer POPULATION 2,779	Seekonk POPULATION 2,767	West Bridgewater POPULATION 2,741
<b>Maintenance,</b>	<b>\$45,250.29</b>	<b>\$43,111.08</b>	<b>\$24,802.44</b>	<b>\$35,129.91</b>
<i>Departmental,</i>	<i>45,250.29</i>	<i>40,376.36</i>	<i>24,802.44</i>	<i>33,002.60</i>
General government,	3,627.74	2,793.00	1,470.17	3,284.87
Protection of persons and property,	7,207.86	7,075.56	684.35	4,300.43
Health and sanitation,	920.84	591.05	448.35	533.80
Highways,	6,945.71	7,641.21	4,518.93	5,816.46
Charities,	5,558.81	5,075.83	3,074.70	2,067.76
Soldiers' benefits,	2,042.50	528.00	418.00	1,647.50
Schools,	16,814.86	14,348.23	13,849.01	13,998.82
Libraries,	961.92	1,000.00	209.61	752.29
Recreation,	—	782.23	—	259.17
Pensions,	—	—	—	—
Unclassified,	1,170.05	541.25	129.32	341.50
<i>Public service enterprises,</i>	<i>—</i>	<i>2,734.72</i>	<i>—</i>	<i>2,127.31</i>
Electric light,	—	—	—	—
Water,	—	2,734.72	—	2,127.31
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>2,174.52</b>	<b>3,623.94</b>	<b>1,059.86</b>	<b>4,571.08</b>
<i>Loans, general purposes,</i>	<i>2,174.52</i>	<i>1,020.61</i>	<i>1,069.86</i>	<i>748.08</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>2,603.33</i>	<i>—</i>	<i>3,828.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>4,973.45</b>	<b>3,135.41</b>	<b>6,528.58</b>	<b>17,460.30</b>
<i>Departmental,</i>	<i>4,973.45</i>	<i>1,862.74</i>	<i>6,528.58</i>	<i>3,579.98</i>
General government,	248.91	—	—	—
Protection of persons and property,	120.91	54.00	—	3,000.00
Health and sanitation,	—	—	—	—
Highways,	4,490.13	1,025.17	6,089.53	280.90
Charities,	—	773.57	—	—
Schools,	—	—	439.05	299.08
Libraries,	—	—	—	—
Recreation,	113.50	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>1,282.67</i>	<i>—</i>	<i>13,880.32</i>
Electric light,	—	—	—	—
Water,	—	1,282.67	—	13,880.32
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>43,500.00</b>	<b>16,950.00</b>	<b>20,000.00</b>	<b>23,400.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,500.00</i>	<i>2,950.00</i>	<i>4,000.00</i>	<i>5,400.00</i>
<i>Bonds refunded, current year,</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>36,000.00</i>	<i>14,000.00</i>	<i>16,000.00</i>	<i>18,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>3.18</b>	<b>4,409.68</b>	<b>—</b>	<b>4,000.00</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>3,600.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3.18</i>	<i>809.68</i>	<i>—</i>	<i>4,000.00</i>
<b>Refunds,</b>	<b>2.74</b>	<b>284.71</b>	<b>—</b>	<b>178.89</b>
<b>Agency, trust, and investment,</b>	<b>7,081.23</b>	<b>13,390.56</b>	<b>5,716.54</b>	<b>10,429.28</b>
<i>Taxes and licenses for State,</i>	<i>4,582.60</i>	<i>6,529.24</i>	<i>3,705.00</i>	<i>3,705.00</i>
<i>Taxes for county,</i>	<i>2,382.55</i>	<i>2,686.70</i>	<i>2,011.54</i>	<i>2,129.91</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>116.18</i>	<i>4,174.62</i>	<i>—</i>	<i>4,594.37</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$47,424.81	\$46,735.02	\$25,862.30	\$39,700.99
Permanent debt (except from sinking funds),	3,500.00	2,950.00	4,000.00	5,400.00
Sinking fund requirements from revenue,	—	3,600.00	—	—
Outlays,	4,973.45	3,135.41	6,528.58	17,460.30
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	4,000.00	—	—	—
Temporary loans,	36,000.00	14,000.00	16,000.00	18,000.00
Transfers (except to sinking funds) and refunds,	5.92	1,094.39	—	4,178.89
Agency, trust, and investment,	7,081.23	13,390.56	5,716.54	10,429.28
<b>Total payments,</b>	<b>\$102,985.41</b>	<b>\$84,905.38</b>	<b>\$58,107.42</b>	<b>\$95,169.46</b>
<i>Balance on hand, including funds,</i>	<i>11,107.14</i>	<i>2,705.65</i>	<i>4,091.03</i>	<i>6,036.33</i>
<b>GRAND TOTAL,</b>	<b>\$114,092.55</b>	<b>\$87,611.03</b>	<b>\$62,198.45</b>	<b>\$101,205.79</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 11.

RECEIPTS.	Deerfield POPULATION 2,739	Bourne POPULATION 2,672	Hadley POPULATION 2,666	Hanover POPULATION 2,666
<b>REVENUE.</b>	<b>\$42,500.46</b>	<b>\$92,507.58</b>	<b>\$34,938.35</b>	<b>\$43,565.86</b>
<b>General,</b>	<b>39,052.11</b>	<b>88,583.86</b>	<b>32,308.19</b>	<b>33,694.52</b>
<i>Taxes,</i>	<i>36,040.93</i>	<i>86,610.13</i>	<i>26,484.98</i>	<i>31,783.39</i>
Property and poll,	34,853.22	78,894.35	24,514.55	28,898.25
Corporation, bank, etc.,	1,187.71	7,715.78	970.43	2,895.14
<i>Licenses and permits,</i>	<i>2,046.75</i>	<i>80.60</i>	<i>1,159.00</i>	<i>65.77</i>
<i>Fines and forfeits,</i>	<i>205.00</i>	<i>236.88</i>	<i>177.46</i>	<i>55.60</i>
<i>Grants and gifts,</i>	<i>760.43</i>	<i>1,656.35</i>	<i>5,606.75</i>	<i>1,809.76</i>
For expenses,	760.43	731.35	5,476.75	1,809.76
For outlays,	—	925.00	30.00	—
All other,	—	—	—	—
<b>Commercial,</b>	<b>3,448.35</b>	<b>3,923.72</b>	<b>2,630.16</b>	<b>9,871.34</b>
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>362.88</i>	<i>166.15</i>
To meet expenses,	—	—	—	166.15
To meet outlays,	—	—	352.88	—
<i>Privileges,</i>	<i>655.59</i>	<i>333.71</i>	<i>686.06</i>	<i>816.93</i>
<i>Departmental,</i>	<i>2,049.72</i>	<i>5,104.47</i>	<i>935.56</i>	<i>6,481.53</i>
General government,	—	667.84	85.00	2.80
Protection of persons and property,	120.03	742.68	—	2,077.32
Health and sanitation,	—	—	—	10.00
Highways,	50.63	17.00	—	134.69
Charities,	848.06	774.80	12.63	1,773.55
Soldiers' benefits,	694.00	720.00	36.00	1,839.00
Schools,	130.00	161.75	666.50	318.25
Libraries,	—	20.40	20.43	—
Recreation,	—	—	100.00	—
Unclassified,	207.00	—	15.00	275.92
<i>Public service enterprises,</i>	<i>—</i>	<i>150.00</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	150.00	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>315.48</i>	<i>442.75</i>
<i>Interest,</i>	<i>748.04</i>	<i>335.54</i>	<i>440.24</i>	<i>2,013.98</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	—	1,283.01
All other,	743.04	335.54	440.24	730.97
<b>NON-REVENUE.</b>	<b>\$51,761.40</b>	<b>\$93,243.48</b>	<b>\$10,696.76</b>	<b>\$46,639.81</b>
<b>Offsets to outlays,</b>	<b>—</b>	<b>9,796.93</b>	<b>1,800.00</b>	<b>2,007.79</b>
<i>Departmental,</i>	<i>—</i>	<i>9,796.93</i>	<i>1,800.00</i>	<i>2,007.79</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>39,200.00</b>	<b>60,000.00</b>	<b>—</b>	<b>33,000.00</b>
<i>Loans, general purposes,</i>	<i>4,200.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>35,000.00</i>	<i>60,000.00</i>	<i>—</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	—	—
<b>Refunds,</b>	<b>520.07</b>	<b>5.07</b>	<b>234.75</b>	<b>276.07</b>
<b>Agency, trust, and investment,</b>	<b>12,041.33</b>	<b>23,441.48</b>	<b>8,662.01</b>	<b>11,355.95</b>
<i>Taxes and licenses for State,</i>	<i>6,304.34</i>	<i>14,430.00</i>	<i>4,665.00</i>	<i>4,387.60</i>
<i>Taxes for county,</i>	<i>6,636.99</i>	<i>8,671.88</i>	<i>3,808.18</i>	<i>2,622.58</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>100.00</i>	<i>339.60</i>	<i>188.83</i>	<i>3,612.75</i>
All other,	—	—	—	833.32
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$42,500.46	\$102,304.51	\$36,738.35	\$45,573.65
Premiums,	—	—	—	—
Municipal indebtedness,	39,200.00	60,000.00	—	33,000.00
Transfers and refunds,	520.07	5.07	234.75	276.07
Agency, trust, and investment,	12,041.33	23,441.48	8,662.01	11,355.95
<b>Total receipts,</b>	<b>\$94,261.86</b>	<b>\$185,751.06</b>	<b>\$45,635.11</b>	<b>\$90,205.67</b>
Balance on hand, including funds,	5,433.64	14,249.06	22,522.27	4,967.60
<b>GRAND TOTAL,</b>	<b>\$99,695.50</b>	<b>\$200,000.11</b>	<b>\$68,157.38</b>	<b>\$95,163.27</b>



## TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1915 — Continued.

## GROUP 11.

PAYMENTS.	Deerfield POPULATION 2,739	Bourne POPULATION 2,672	Hadley POPULATION 2,666	Hanover POPULATION 2,666
<b>Maintenance,</b>	<b>\$35,581.56</b>	<b>\$64,032.45</b>	<b>\$29,172.24</b>	<b>\$40,313.33</b>
<i>Departmental,</i>	<i>35,581.00</i>	<i>63,397.55</i>	<i>28,849.41</i>	<i>39,337.49</i>
General government,	2,439.99	8,918.63	2,380.11	3,694.12
Protection of persons and property,	1,311.59	6,716.53	1,776.18	4,041.84
Health and sanitation,	644.91	717.01	528.76	704.26
Highways,	8,287.15	13,857.13	6,011.89	6,764.13
Charities,	2,781.99	3,671.57	591.76	7,049.15
Soldiers' benefits,	526.00	823.29	24.00	2,704.89
Schools,	16,663.43	25,466.32	16,869.24	12,554.17
Libraries,	498.38	1,692.36	456.17	1,309.83
Recreation,	139.25	129.85	—	—
Pensions,	—	—	—	—
Unclassified,	2,228.31	1,404.86	211.30	515.10
<i>Public service enterprises,</i>	<i>—</i>	<i>634.90</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	634.90	—	—
<i>Cemeteries,</i>	<i>60.66</i>	<i>—</i>	<i>322.83</i>	<i>965.84</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
<b>Interest,</b>	<b>2,472.40</b>	<b>6,173.85</b>	<b>1,409.43</b>	<b>1,420.85</b>
<i>Loans, general purposes,</i>	<i>2,472.40</i>	<i>6,173.85</i>	<i>1,409.43</i>	<i>1,420.85</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>7,152.00</b>	<b>26,368.42</b>	<b>5,066.72</b>	<b>5,248.50</b>
<i>Departmental,</i>	<i>7,152.00</i>	<i>26,368.42</i>	<i>3,866.72</i>	<i>5,248.50</i>
General government,	—	3,443.59	—	817.54
Protection of persons and property,	—	—	—	135.75
Health and sanitation,	—	—	—	—
Highways,	3,464.40	20,110.35	3,771.77	4,244.71
Charities,	—	—	—	—
Schools,	3,687.60	2,565.45	—	50.50
Libraries,	—	249.03	94.95	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>1,200.00</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>36,200.00</b>	<b>73,850.00</b>	<b>9,000.00</b>	<b>34,000.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,200.00</i>	<i>13,850.00</i>	<i>2,000.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>30,000.00</i>	<i>60,000.00</i>	<i>7,000.00</i>	<i>32,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>520.07</b>	<b>5.07</b>	<b>234.75</b>	<b>276.07</b>
<b>Agency, trust, and investment,</b>	<b>12,041.33</b>	<b>23,430.58</b>	<b>8,662.01</b>	<b>11,460.86</b>
<i>Taxes and licenses for State,</i>	<i>6,304.34</i>	<i>14,450.00</i>	<i>4,665.00</i>	<i>4,387.60</i>
<i>Taxes for county,</i>	<i>6,636.99</i>	<i>8,671.88</i>	<i>3,808.18</i>	<i>2,522.38</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>100.00</i>	<i>528.70</i>	<i>188.83</i>	<i>3,717.66</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>833.32</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$38,053.96	\$70,206.30	\$30,581.67	\$41,734.18
Permanent debt (except from sinking funds),	6,200.00	13,850.00	2,000.00	1,500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	7,152.00	26,368.42	5,066.72	5,248.50
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	60,000.00	7,000.00	32,500.00
Transfers (except to sinking funds) and refunds,	520.07	5.07	234.75	276.07
Agency, trust, and investment,	12,041.33	23,430.58	8,662.01	11,460.86
<b>Total payments,</b>	<b>\$93,967.36</b>	<b>\$193,860.37</b>	<b>\$53,545.15</b>	<b>\$92,719.61</b>
<i>Balance on hand, including funds,</i>	<i>5,728.14</i>	<i>6,139.74</i>	<i>14,612.83</i>	<i>2,443.66</i>
<b>GRAND TOTAL,</b>	<b>\$99,695.50</b>	<b>\$200,000.11</b>	<b>\$68,157.38</b>	<b>\$95,163.27</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 12.

RECEIPTS.	Hopedale POPULATION 2,663	Scituate POPULATION 2,661	Hatfield POPULATION 2,630	Norton POPULATION 2,587
<b>REVENUE.</b>	<b>\$131,753.23</b>	<b>\$101,231.04</b>	<b>\$47,205.64</b>	<b>\$37,883.21</b>
General, . . . . .	120,491.19	91,776.02	38,742.76	33,522.80
Taxes, . . . . .	119,093.35	91,184.15	35,806.63	31,132.93
Property and poll, . . . . .	87,347.07	87,428.94	34,397.49	28,598.48
Corporation, bank, etc., . . . . .	31,746.28	3,755.21	1,409.14	2,834.45
Licenses and permits, . . . . .	30.75	179.50	145.00	18.00
Fines and forfeits, . . . . .	—	59.95	186.46	207.00
Grants and gifts, . . . . .	1,367.09	562.42	2,604.67	1,864.87
For expenses, . . . . .	1,367.09	352.42	1,604.67	1,864.87
For outlays, . . . . .	—	—	1,000.00	—
All other, . . . . .	—	—	—	—
Commercial, . . . . .	11,262.04	9,455.02	8,462.88	4,360.41
Special assessments, . . . . .	190.00	263.10	837.29	—
To meet expenses, . . . . .	—	263.10	—	—
To meet outlays, . . . . .	190.00	—	837.29	—
Privileges, . . . . .	661.20	5.00	762.96	601.82
Departmental, . . . . .	8,164.03	6,774.17	773.40	2,987.67
General government, . . . . .	1,779.37	40.00	84.25	96.00
Protection of persons and property, . . . . .	2,784.87	3,628.59	79.39	7.00
Health and sanitation, . . . . .	—	—	35.50	—
Highways, . . . . .	1,955.58	407.03	93.00	10.00
Charities, . . . . .	485.75	696.79	—	471.09
Soldiers' benefits, . . . . .	276.00	1,934.00	140.00	1,038.00
Schools, . . . . .	78.99	67.76	341.26	444.58
Libraries, . . . . .	101.82	—	—	—
Recreation, . . . . .	672.00	—	—	—
Unclassified, . . . . .	29.65	—	—	920.90
Public service enterprises, . . . . .	—	—	5,121.87	—
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	5,121.87	—
All other, . . . . .	—	—	—	—
Cemeteries, . . . . .	—	—	41.66	434.25
Interest, . . . . .	2,346.81	2,412.75	936.80	538.77
On sinking funds, . . . . .	—	—	733.39	—
On trust and investment funds, . . . . .	1,303.34	259.89	25.00	70.00
All other, . . . . .	1,043.47	2,152.86	177.41	266.77
<b>NON-REVENUE.</b>	<b>\$112,294.00</b>	<b>\$146,306.12</b>	<b>\$46,426.82</b>	<b>\$54,682.68</b>
Offsets to outlays, . . . . .	—	422.00	2,717.13	—
Departmental, . . . . .	—	422.00	2,717.13	—
Public service enterprises, . . . . .	—	—	—	—
Cemeteries, . . . . .	—	—	—	—
Municipal indebtedness, . . . . .	30,000.00	129,000.00	34,300.00	45,000.00
Loans, general purposes, . . . . .	—	14,000.00	5,300.00	16,000.00
Loans, public service enterprises, . . . . .	—	—	—	—
Loans, cemeteries, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	5,000.00	—	—
Temporary loans (including revenue loans), . . . . .	80,000.00	110,000.00	29,000.00	30,000.00
Unpaid warrants or orders, current year, . . . . .	—	—	—	—
Premiums, . . . . .	—	—	—	—
Transfers, . . . . .	57.23	—	861.67	70.00
From sinking funds, . . . . .	—	—	—	—
All other, . . . . .	57.23	—	861.67	70.00
Refunds, . . . . .	2.00	461.11	19.20	132.62
Agency, trust, and investment, . . . . .	32,234.77	16,423.01	8,528.82	9,480.06
Taxes and licenses for State, . . . . .	22,035.25	10,237.50	3,900.00	3,997.50
Taxes for county, . . . . .	3,990.00	6,885.51	3,461.98	2,170.55
Reimbursements for grade crossings, . . . . .	—	—	—	—
Sinking and other permanent funds, . . . . .	209.52	500.00	1,166.84	3,312.21
All other, . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays, . . . . .	\$131,753.23	\$101,653.04	\$49,922.77	\$37,883.21
Premiums, . . . . .	—	—	—	—
Municipal indebtedness, . . . . .	80,000.00	129,000.00	34,300.00	45,000.00
Transfers and refunds, . . . . .	59.23	461.11	880.87	202.62
Agency, trust, and investment, . . . . .	32,234.77	16,423.01	8,528.82	9,480.06
<b>Total receipts, . . . . .</b>	<b>\$244,047.23</b>	<b>\$247,537.16</b>	<b>\$93,632.46</b>	<b>\$92,565.89</b>
Balance on hand, including funds, . . . . .	56,804.62	10,164.40	6,334.31	11,484.14
<b>GRAND TOTAL, . . . . .</b>	<b>\$300,851.85</b>	<b>\$257,691.56</b>	<b>\$99,966.77</b>	<b>\$104,050.03</b>

<sup>1</sup> Includes \$778.40 from administration of trust funds.

## Graded According to Population of 1915 — Continued.

## GROUP 12.

PAYMENTS.	Hopedale POPULATION 2,663	Scituate POPULATION 2,661	Hatfield POPULATION 2,630	Norton POPULATION 2,587
<b>Maintenance,</b> . . . . .	<b>\$68,951.44</b>	<b>\$74,321.53</b>	<b>\$33,973.41</b>	<b>\$31,024.01</b>
<i>Departmental,</i> . . . . .	<i>68,951.44</i>	<i>74,321.53</i>	<i>32,784.86</i>	<i>29,807.64</i>
General government, . . . . .	4,570.70	5,398.82	2,599.55	1,970.68
Protection of persons and property, . . . . .	12,547.12	15,820.24	1,063.34	1,198.90
Health and sanitation, . . . . .	374.55	1,386.20	1,468.97	639.45
Highways, . . . . .	21,192.58	18,207.84	10,830.47	4,411.16
Charities, . . . . .	1,743.19	7,122.28	900.97	3,841.61
Soldiers' benefits, . . . . .	624.00	2,436.50	170.00	1,385.50
Schools, . . . . .	20,593.54	21,707.54	14,882.92	14,158.51
Libraries, . . . . .	3,899.64	1,000.00	400.00	400.00
Recreation, . . . . .	3,105.42	463.29	132.64	250.00
Pensions, . . . . .	—	—	—	—
Unclassified, . . . . .	300.70	778.82	336.00	1,551.73
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>1,044.49</i>	<i>—</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	1,044.49	—
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>144.06</i>	<i>458.07</i>
<i>Administration of trust funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>778.40</i>
<b>Interest,</b> . . . . .	<b>771.12</b>	<b>4,779.48</b>	<b>5,030.20</b>	<b>1,276.26</b>
<i>Loans, general purposes,</i> . . . . .	<i>771.12</i>	<i>4,779.48</i>	<i>3,030.20</i>	<i>1,276.26</i>
<i>Loans, public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b> . . . . .	<b>89,725.79</b>	<b>31,472.05</b>	<b>24,390.17</b>	<b>18,755.92</b>
<i>Departmental,</i> . . . . .	<i>89,725.79</i>	<i>31,472.05</i>	<i>23,370.86</i>	<i>18,755.92</i>
General government, . . . . .	1,551.42	1,836.14	—	—
Protection of persons and property, . . . . .	32,989.81	—	—	—
Health and sanitation, . . . . .	—	—	736.81	—
Highways, . . . . .	25,367.63	29,635.91	7,622.24	2,460.60
Charities, . . . . .	—	—	—	—
Schools, . . . . .	29,712.88	—	15,011.81	16,295.32
Libraries, . . . . .	—	—	—	—
Recreation, . . . . .	104.05	—	—	—
Unclassified, . . . . .	—	—	—	—
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>1,019.31</i>	<i>—</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	1,019.31	—
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b> . . . . .	<b>80,000.00</b>	<b>125,000.00</b>	<b>23,500.00</b>	<b>38,200.00</b>
<i>From sinking funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i> . . . . .	<i>—</i>	<i>5,000.00</i>	<i>6,500.00</i>	<i>3,200.00</i>
<i>Bonds refunded, current year,</i> . . . . .	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i> . . . . .	<i>80,000.00</i>	<i>115,000.00</i>	<i>17,000.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b> . . . . .	<b>57.23</b>	<b>—</b>	<b>861.67</b>	<b>70.00</b>
<i>To sinking funds from revenue,</i> . . . . .	<i>—</i>	<i>—</i>	<i>861.67</i>	<i>—</i>
<i>All other,</i> . . . . .	<i>57.23</i>	<i>—</i>	<i>—</i>	<i>70.00</i>
<b>Refunds,</b> . . . . .	<b>2.00</b>	<b>461.11</b>	<b>19.20</b>	<b>132.62</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>32,236.93</b>	<b>16,150.19</b>	<b>9,113.68</b>	<b>10,029.81</b>
<i>Taxes and licenses for State,</i> . . . . .	<i>22,035.25</i>	<i>10,257.50</i>	<i>3,900.00</i>	<i>3,987.50</i>
<i>Taxes for county,</i> . . . . .	<i>9,990.00</i>	<i>5,885.51</i>	<i>3,461.98</i>	<i>2,170.35</i>
<i>Expenditures for grade crossings,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i> . . . . .	<i>211.68</i>	<i>27.18</i>	<i>1,751.70</i>	<i>3,861.96</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest, . . . . .	\$69,722.56	\$79,101.01	\$39,003.61	\$32,300.27
Permanent debt (except from sinking funds), . . . . .	—	5,000.00	6,500.00	3,200.00
Sinking fund requirements from revenue, . . . . .	—	—	861.67	—
Outlays, . . . . .	89,725.79	31,472.05	24,390.17	18,755.92
Permanent debt from sinking funds, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	5,000.00	—	—
Temporary loans, . . . . .	80,000.00	115,000.00	17,000.00	35,000.00
Transfers (except to sinking funds) and refunds, . . . . .	59.23	461.11	19.20	202.62
Agency, trust, and investment, . . . . .	32,236.93	16,150.19	9,113.68	10,029.81
<b>Total payments,</b> . . . . .	<b>\$271,744.51</b>	<b>\$252,184.36</b>	<b>\$96,883.33</b>	<b>\$99,488.62</b>
<i>Balance on hand, including funds,</i> . . . . .	<i>29,107.34</i>	<i>5,507.20</i>	<i>3,078.44</i>	<i>4,561.41</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$300,851.85</b>	<b>\$257,691.56</b>	<b>\$99,966.77</b>	<b>\$104,050.03</b>

TABLE I. — *Summary of Financial Transactions.* Towns

## GROUP 13.

RECEIPTS.	Lancaster POPULATION 2,585	Kingston POPULATION 2,580	Swansea POPULATION 2,558	Wilbraham POPULATION 2,521
<b>REVENUE.</b>	<b>\$73,362.07</b>	<b>\$41,577.15</b>	<b>\$50,312.07</b>	<b>\$24,604.49</b>
<b>General,</b>	<b>58,633.10</b>	<b>29,214.58</b>	<b>42,762.93</b>	<b>21,443.00</b>
Taxes, . . . . .	58,145.26	27,239.57	40,684.82	17,437.32
Property and poll, . . . . .	46,934.34	24,660.70	36,051.60	11,817.05
Corporation, bank, etc., . . . . .	11,210.92	2,578.87	4,633.22	5,620.27
Licenses and permits, . . . . .	31.75	24.75	38.00	10.00
Fines and forfeits, . . . . .	17.41	202.35	15.20	6.00
Grants and gifts, . . . . .	438.68	1,747.91	2,024.91	3,989.68
For expenses, . . . . .	438.68	1,747.91	2,024.91	3,989.68
For outlays, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	—
<b>Commercial,</b>	<b>14,728.97</b>	<b>12,362.57</b>	<b>7,549.14</b>	<b>3,161.49</b>
Special assessments, . . . . .	43.55	—	—	—
To meet expenses, . . . . .	43.55	—	—	—
To meet outlays, . . . . .	—	—	—	—
Privileges, . . . . .	1,393.10	1,266.83	1,283.00	1,648.52
Departmental, . . . . .	3,333.63	3,153.55	3,952.98	1,372.56
General government, . . . . .	193.60	262.00	268.50	—
Protection of persons and property, . . . . .	48.30	464.36	10.00	23.59
Health and sanitation, . . . . .	—	—	21.92	—
Highways, . . . . .	117.62	230.02	24.00	2.50
Charities, . . . . .	2,281.40	403.75	3,333.06	172.13
Soldiers' benefits, . . . . .	403.00	1,206.00	172.00	258.00
Schools, . . . . .	184.31	521.00	83.50	400.77
Libraries, . . . . .	105.40	66.42	25.00	144.00
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	15.00	371.57
Public service enterprises, . . . . .	8,853.33	6,569.29	—	—
Electric light, . . . . .	—	—	—	—
Water, . . . . .	8,853.33	6,559.29	—	—
All other, . . . . .	—	10.00	—	—
Cemeteries, . . . . .	478.96	—	206.56	6.25
Interest, . . . . .	626.40	1,372.90	2,106.60	135.16
On sinking funds, . . . . .	—	—	143.48	—
On trust and investment funds, . . . . .	532.70	1,217.39	1,408.32	83.30
All other, . . . . .	93.70	155.51	554.80	51.86
<b>NON-REVENUE.</b>	<b>\$77,841.30</b>	<b>\$24,279.27</b>	<b>\$56,218.48</b>	<b>\$15,931.85</b>
<b>Offsets to outlays,</b>	<b>10.00</b>	<b>—</b>	<b>4,049.50</b>	<b>1,400.00</b>
Departmental, . . . . .	10.00	—	4,049.50	1,400.00
Public service enterprises, . . . . .	—	—	—	—
Cemeteries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b>	<b>30,000.00</b>	<b>17,000.00</b>	<b>25,000.00</b>	<b>8,000.00</b>
Loans, general purposes, . . . . .	—	—	—	—
Loans, public service enterprises, . . . . .	—	—	—	—
Loans, cemeteries, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans (including revenue loans), . . . . .	30,000.00	17,000.00	25,000.00	8,000.00
Unpaid warrants or orders, current year, . . . . .	—	—	—	—
Premiums, . . . . .	—	—	—	—
<b>Transfers,</b>	<b>464.00</b>	<b>263.92</b>	<b>10,764.69</b>	<b>—</b>
From sinking funds, . . . . .	—	—	10,000.00	—
All other, . . . . .	464.00	263.92	764.69	—
<b>Refunds,</b>	<b>22.50</b>	<b>340.58</b>	<b>45.03</b>	<b>349.53</b>
<b>Agency, trust, and investment,</b>	<b>47,344.80</b>	<b>6,674.77</b>	<b>16,359.26</b>	<b>6,182.32</b>
Taxes and licenses for State, . . . . .	31,687.75	4,192.75	3,997.50	3,802.50
Taxes for county, . . . . .	14,366.00	2,410.27	2,170.35	1,502.45
Reimbursements for grade crossings, . . . . .	—	—	—	—
Sinking and other permanent funds, . . . . .	1,291.05	71.75	10,191.41	512.02
All other, . . . . .	—	—	—	365.35
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays, . . . . .	\$73,372.07	\$41,577.15	\$54,361.57	\$26,004.49
Premiums, . . . . .	—	—	—	—
Municipal indebtedness, . . . . .	30,000.00	17,000.00	25,000.00	8,000.00
Transfers and refunds, . . . . .	486.50	604.50	10,809.72	349.53
Agency, trust, and investment, . . . . .	47,344.80	6,674.77	16,359.26	6,182.32
<b>Total receipts,</b>	<b>\$151,203.37</b>	<b>\$65,856.42</b>	<b>\$106,530.55</b>	<b>\$40,536.34</b>
Balance on hand, including funds, . . . . .	6,587.38	3,033.86	4,493.36	5,910.86
<b>GRAND TOTAL,</b>	<b>\$157,790.75</b>	<b>\$68,890.28</b>	<b>\$111,023.91</b>	<b>\$46,447.20</b>

## TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1915 — Continued.

## GROUP 13.

PAYMENTS.	Lancaster POPULATION 2,585	Kingston POPULATION 2,580	Swansea POPULATION 2,558	Wilbraham POPULATION 2,521
<b>Maintenance,</b>	<b>\$66,952.34</b>	<b>\$36,423.95</b>	<b>\$36,707.60</b>	<b>\$24,680.55</b>
<i>Departmental,</i>	<i>60,138.78</i>	<i>33,450.03</i>	<i>36,349.38</i>	<i>24,569.30</i>
General government,	4,585.73	2,628.65	2,187.23	1,321.95
Protection of persons and property,	8,405.44	3,300.94	1,297.61	792.89
Health and sanitation,	876.75	401.64	451.26	411.06
Highways,	18,518.19	5,831.99	11,744.53	4,352.59
Charities,	6,657.18	2,878.41	4,179.47	2,281.92
Soldiers' benefits,	470.00	1,186.00	168.00	239.00
Schools,	17,185.39	14,423.17	14,728.82	13,086.98
Libraries,	2,542.23	1,250.93	1,092.38	489.76
Recreation,	—	10.00	—	—
Pensions,	—	—	—	—
Unclassified,	897.87	1,538.30	500.08	1,593.15
<i>Public service enterprises,</i>	<i>4,839.71</i>	<i>2,957.92</i>	—	—
Electric light,	—	—	—	—
Water,	4,839.71	2,957.92	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,973.85</i>	<i>10.00</i>	<i>368.22</i>	<i>111.25</i>
<i>Administration of trust funds,</i>	—	—	—	—
<b>Interest,</b>	<b>1,230.22</b>	<b>947.52</b>	<b>889.96</b>	<b>179.56</b>
<i>Loans, general purposes,</i>	<i>1,110.22</i>	<i>589.96</i>	<i>889.96</i>	<i>179.56</i>
<i>Loans, public service enterprises,</i>	<i>120.00</i>	<i>357.56</i>	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<b>Outlays,</b>	<b>1,285.67</b>	<b>506.79</b>	<b>14,062.13</b>	<b>5,930.34</b>
<i>Departmental,</i>	<i>769.35</i>	<i>100.00</i>	<i>14,062.13</i>	<i>5,930.34</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	709.35	—	14,012.63	5,930.34
Charities,	—	—	49.50	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	100.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>576.32</i>	<i>406.79</i>	—	—
Electric light,	—	—	—	—
Water,	576.32	406.79	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
<b>Municipal indebtedness,</b>	<b>35,800.00</b>	<b>20,650.00</b>	<b>36,012.82</b>	<b>8,500.00</b>
<i>From sinking funds,</i>	—	—	10,000.00	—
<i>From revenue and other sources,</i>	<i>5,800.00</i>	<i>5,050.00</i>	<i>1,012.82</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>36,000.00</i>	<i>15,000.00</i>	<i>25,000.00</i>	<i>8,000.00</i>
<i>Temporary loans (including revenue loans),</i>	—	600.00	—	—
<i>Warrants or orders, previous years,</i>	—	—	—	—
<b>Transfers,</b>	<b>464.00</b>	<b>263.92</b>	<b>10,764.69</b>	—
<i>To sinking funds from revenue,</i>	—	—	500.00	—
<i>All other,</i>	<i>464.00</i>	<i>263.92</i>	<i>10,264.69</i>	—
<b>Refunds,</b>	<b>22.50</b>	<b>340.58</b>	<b>45.03</b>	<b>349.53</b>
<b>Agency, trust, and investment,</b>	<b>47,391.95</b>	<b>6,700.07</b>	<b>6,977.00</b>	<b>6,691.92</b>
<i>Taxes and licenses for State,</i>	<i>31,687.75</i>	<i>4,192.75</i>	<i>3,997.50</i>	<i>3,802.50</i>
<i>Taxes for county,</i>	<i>14,366.00</i>	<i>2,410.27</i>	<i>2,170.35</i>	<i>1,502.45</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>1,338.20</i>	<i>97.05</i>	<i>809.15</i>	<i>1,021.62</i>
<i>All other,</i>	—	—	—	<i>365.55</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$68,182.56	\$37,371.47	\$37,597.56	\$24,860.11
Permanent debt (except from sinking funds),	5,800.00	5,050.00	1,012.82	500.00
Sinking fund requirements from revenue,	—	—	500.00	—
Outlays,	1,285.67	506.79	14,062.13	5,930.34
Permanent debt from sinking funds,	—	—	10,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	15,600.00	25,000.00	8,000.00
Transfers (except to sinking funds) and refunds,	486.50	604.50	10,309.72	349.53
Agency, trust, and investment,	47,391.95	6,700.07	6,977.00	6,691.92
<b>Total payments,</b>	<b>\$153,146.68</b>	<b>\$65,832.83</b>	<b>\$105,459.23</b>	<b>\$46,331.90</b>
Balance on hand, including funds,	4,644.07	3,057.45	5,564.68	115.30
<b>GRAND TOTAL,</b>	<b>\$157,790.75</b>	<b>\$68,890.28</b>	<b>\$111,023.91</b>	<b>\$46,447.20</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 14.

RECEIPTS.	Holden POPULATION 2,514	Dighton POPULATION 2,499	Hopkinton POPULATION 2,475	Sharon POPULATION 2,468
<b>REVENUE.</b>	<b>\$50,730.91</b>	<b>\$38,882.95</b>	<b>\$53,385.88</b>	<b>\$73,567.36</b>
General, . . . . .	36,577.95	35,268.25	41,960.96	58,211.01
Taxes, . . . . .	34,148.76	33,339.14	39,886.47	57,621.60
Property and poll, . . . . .	28,270.69	30,582.13	38,468.62	55,678.28
Corporation, bank, etc., . . . . .	5,872.06	2,751.01	1,427.85	1,843.32
Licenses and permits, . . . . .	36.00	2.00	77.00	84.00
Fines and forfeits, . . . . .	68.25	36.33	20.56	121.20
Grants and gifts, . . . . .	2,336.96	1,896.78	1,966.93	484.81
For expenses, . . . . .	2,336.95	1,896.78	1,966.93	484.21
For outlays, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	—
Commercial, . . . . .	14,152.96	3,614.70	11,424.92	15,356.35
Special assessments, . . . . .	327.10	—	—	722.21
To meet expenses, . . . . .	327.10	—	—	667.36
To meet outlays, . . . . .	—	—	—	54.85
Privileges, . . . . .	914.68	1,884.59	1,367.47	63.31
Departmental, . . . . .	1,539.14	1,424.16	4,223.56	2,748.14
General government, . . . . .	211.50	84.00	424.25	709.88
Protection of persons and property, . . . . .	202.90	45.42	216.75	159.70
Health and sanitation, . . . . .	—	—	22.14	12.93
Highways, . . . . .	—	—	450.50	385.71
Charities, . . . . .	425.53	385.87	692.75	333.13
Soldiers' benefits, . . . . .	608.00	798.00	1,608.00	884.00
Schools, . . . . .	52.28	90.61	777.30	146.80
Libraries, . . . . .	32.93	20.26	—	115.99
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	6.00	—	31.67	—
Public service enterprises, . . . . .	10,770.04	—	3,631.87	9,936.32
Electric light, . . . . .	5,844.23	—	—	—
Water, . . . . .	4,925.81	—	3,522.67	9,930.38
All other, . . . . .	—	—	9.20	5.94
Cemeteries, . . . . .	1.00	—	219.81	2.85
Interest, . . . . .	601.00	\$05.95	2,082.41	1,884.12
On sinking funds, . . . . .	—	—	839.61	36.60
On trust and investment funds, . . . . .	—	79.18	240.80	717.65
All other, . . . . .	601.00	226.77	1,002.00	1,129.87
<b>NON-REVENUE.</b>	<b>\$26,857.71</b>	<b>\$33,073.31</b>	<b>\$48,646.10</b>	<b>\$82,468.90</b>
Offsets to outlays, . . . . .	14,477.51	1,500.00	3,170.37	2,311.65
Departmental, . . . . .	13,799.70	1,500.00	2,967.63	2,311.65
Public service enterprises, . . . . .	677.81	—	202.84	—
Cemeteries, . . . . .	—	—	—	—
Municipal indebtedness, . . . . .	5,000.00	26,000.00	30,000.00	68,300.00
Loans, general purposes, . . . . .	—	3,000.00	—	—
Loans, public service enterprises, . . . . .	—	—	—	—
Loans, cemeteries, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans (including revenue loans), . . . . .	5,000.00	23,000.00	30,000.00	68,300.00
Unpaid warrants or orders, current year, . . . . .	—	—	—	—
Premiums, . . . . .	—	—	—	—
Transfers, . . . . .	272.01	—	2,026.46	1,251.57
From sinking funds, . . . . .	—	—	—	1,000.00
All other, . . . . .	272.01	—	2,026.46	251.57
Refunds, . . . . .	18.73	—	—	98.86
Agency, trust, and investment, . . . . .	7,089.46	5,573.31	13,449.27	10,506.82
Taxes and licenses for State, . . . . .	4,777.50	3,510.00	4,238.68	6,630.00
Taxes for county, . . . . .	2,166.00	1,905.67	2,129.09	2,369.87
Reimbursements for grade crossings, . . . . .	—	—	—	—
Sinking and other permanent funds, . . . . .	146.96	167.64	7,081.50	1,608.85
All other, . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays, . . . . .	\$65,208.42	\$40,382.95	\$56,556.25	\$75,879.01
Premiums, . . . . .	—	—	—	68,300.00
Municipal indebtedness, . . . . .	5,000.00	26,000.00	30,000.00	1,350.43
Transfers and refunds, . . . . .	290.74	—	2,026.46	10,506.82
Agency, trust, and investment, . . . . .	7,089.46	5,573.31	13,449.27	—
<b>Total receipts, . . . . .</b>	<b>\$77,588.62</b>	<b>\$71,956.26</b>	<b>\$102,031.98</b>	<b>\$156,036.26</b>
Balance on hand, including funds, . . . . .	23,665.03	1,305.60	667.97	6,965.47
<b>GRAND TOTAL, . . . . .</b>	<b>\$101,253.65</b>	<b>\$73,261.86</b>	<b>\$102,699.95</b>	<b>\$163,001.73</b>

## Graded According to Population of 1915 — Continued.

## GROUP 14.

PAYMENTS.	Holden POPULATION 2,514	Dighton POPULATION 2,499	Hopkinton POPULATION 2,475	Sharon POPULATION 2,468
<b>Maintenance,</b>	<b>\$38,969.60</b>	<b>\$26,539.97</b>	<b>\$43,975.76</b>	<b>\$55,986.13</b>
<i>Departmental,</i>	<i>33,781.65</i>	<i>26,514.47</i>	<i>39,726.71</i>	<i>52,534.27</i>
General government,	2,981.55	2,138.43	3,051.97	6,337.98
Protection of persons and property,	4,148.30	1,564.68	3,860.74	7,566.21
Health and sanitation,	234.57	379.70	407.00	1,417.60
Highways,	4,210.72	5,265.04	8,860.80	13,095.81
Charities,	1,440.18	3,246.31	4,680.72	1,146.51
Soldiers' benefits,	978.00	718.00	2,386.00	1,562.75
Schools,	17,904.56	12,398.71	15,334.73	18,787.45
Libraries,	1,273.31	574.00	—	1,702.94
Recreation,	6.30	—	550.80	26.85
Pensions,	—	—	—	—
Unclassified,	584.16	229.60	593.95	890.17
<i>Public service enterprises,</i>	<i>5,163.42</i>	<i>—</i>	<i>3,856.16</i>	<i>3,439.61</i>
Electric light,	4,888.21	—	—	—
Water,	325.21	—	3,856.16	3,439.61
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>44.53</i>	<i>25.50</i>	<i>392.89</i>	<i>12.25</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>2,606.26</b>	<b>1,042.62</b>	<b>3,061.80</b>	<b>4,384.77</b>
<i>Loans, general purposes,</i>	<i>487.22</i>	<i>1,042.62</i>	<i>2,429.80</i>	<i>2,049.77</i>
<i>Loans, public service enterprises,</i>	<i>2,119.04</i>	<i>—</i>	<i>632.00</i>	<i>2,335.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>20,051.17</b>	<b>10,898.81</b>	<b>6,604.02</b>	<b>12,072.23</b>
<i>Departmental,</i>	<i>17,691.66</i>	<i>10,898.81</i>	<i>6,201.59</i>	<i>6,173.57</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	17,404.78	7,515.00	5,454.23	5,864.27
Charities,	—	—	—	61.65
Schools,	—	3,383.81	747.36	—
Libraries,	286.88	—	—	—
Recreation,	—	—	—	247.65
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,359.51</i>	<i>—</i>	<i>402.43</i>	<i>5,898.71</i>
Electric light,	1,380.37	—	—	—
Water,	979.14	—	402.43	5,898.71
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>19,200.00</b>	<b>27,000.00</b>	<b>17,109.58</b>	<b>66,000.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>From revenue and other sources,</i>	<i>10,260.00</i>	<i>4,500.00</i>	<i>2,000.00</i>	<i>6,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>9,000.00</i>	<i>22,500.00</i>	<i>10,000.00</i>	<i>59,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>6,109.58</i>	<i>—</i>
<b>Transfers,</b>	<b>272.01</b>	<b>—</b>	<b>2,026.46</b>	<b>1,251.57</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>1,859.59</i>	<i>50.40</i>
<i>All other,</i>	<i>272.01</i>	<i>—</i>	<i>166.87</i>	<i>1,201.17</i>
<b>Refunds,</b>	<b>18.73</b>	<b>—</b>	<b>—</b>	<b>98.86</b>
<b>Agency, trust, and investment,</b>	<b>7,089.46</b>	<b>5,652.49</b>	<b>16,063.98</b>	<b>10,535.72</b>
<i>Taxes and licenses for State,</i>	<i>4,777.50</i>	<i>3,510.00</i>	<i>4,233.63</i>	<i>6,630.00</i>
<i>Taxes for county,</i>	<i>2,166.00</i>	<i>1,905.67</i>	<i>2,129.09</i>	<i>2,369.97</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>145.96</i>	<i>236.82</i>	<i>9,696.21</i>	<i>1,535.75</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$41,575.86	\$27,582.59	\$47,037.56	\$60,370.90
Permanent debt (except from sinking funds),	10,200.00	4,500.00	2,000.00	6,000.00
Sinking fund requirements from revenue,	—	—	1,859.59	50.40
Outlays,	20,051.17	10,898.81	6,604.02	12,072.28
Permanent debt from sinking funds,	—	—	—	1,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	9,000.00	22,500.00	15,109.58	59,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	290.74	—	166.87	1,300.03
Agency, trust, and investment,	7,089.46	5,652.49	16,063.98	10,535.72
<b>Total payments,</b>	<b>\$88,207.23</b>	<b>\$71,133.89</b>	<b>\$88,841.60</b>	<b>\$150,329.33</b>
Balance on hand, including funds,	13,046.42	2,127.97	13,858.35	12,672.40
<b>GRAND TOTAL,</b>	<b>\$101,253.65</b>	<b>\$73,261.86</b>	<b>\$102,699.95</b>	<b>\$163,001.73</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 15.

RECEIPTS.	Wrentham POPULATION 2,414	Acushnet POPULATION 2,387	Groveland POPULATION 2,377	Weston POPULATION 2,342
<b>REVENUE.</b>	<b>\$48,178.71</b>	<b>\$31,330.76</b>	<b>\$40,945.55</b>	<b>\$111,388.87</b>
<b>General,</b>	<b>36,511.60</b>	<b>30,231.39</b>	<b>29,189.90</b>	<b>102,928.16</b>
<i>Taxes,</i>	<i>34,339.45</i>	<i>26,755.61</i>	<i>27,193.25</i>	<i>99,520.39</i>
Property and poll,	32,083.84	24,357.40	25,888.02	77,666.52
Corporation, bank, etc.,	2,255.61	2,378.21	1,305.23	21,853.87
<i>Licenses and permits,</i>	<i>90.00</i>	<i>8.00</i>	<i>47.00</i>	<i>49.50</i>
<i>Fines and forfeits,</i>	<i>219.24</i>	<i>25.34</i>	<i>8.26</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>1,862.91</i>	<i>3,467.44</i>	<i>1,941.39</i>	<i>3,558.27</i>
For expenses,	1,862.91	3,467.44	1,941.39	358.27
For outlays,	—	—	—	3,000.00
All other,	—	—	—	—
<b>Commercial,</b>	<b>11,667.11</b>	<b>1,099.37</b>	<b>11,755.65</b>	<b>8,460.71</b>
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>347.14</i>	<i>2,536.52</i>
To meet expenses,	—	—	347.14	2,536.52
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>430.54</i>	<i>—</i>	<i>1,027.68</i>	<i>—</i>
<i>Departmental,</i>	<i>5,317.19</i>	<i>789.45</i>	<i>2,589.57</i>	<i>1,839.88</i>
General government,	160.18	247.23	21.50	503.08
Protection of persons and property,	267.78	14.86	447.41	148.70
Health and sanitation,	45.71	—	—	—
Highways,	5.00	172.36	—	52.50
Charities,	3,644.66	162.00	499.74	176.94
Soldiers' benefits,	1,122.00	192.00	1,310.00	166.00
Schools,	28.11	1.00	150.21	555.40
Libraries,	43.75	—	17.71	119.00
Recreation,	—	—	—	100.00
Unclassified,	—	—	143.00	18.26
<i>Public service enterprises,</i>	<i>5,138.76</i>	<i>—</i>	<i>6,525.05</i>	<i>42.10</i>
Electric light,	—	—	3,914.75	—
Water,	5,138.76	—	2,610.30	—
All other,	—	—	—	42.10
<i>Cemeteries,</i>	<i>—</i>	<i>41.70</i>	<i>682.50</i>	<i>1,520.77</i>
<i>Interest,</i>	<i>780.62</i>	<i>268.22</i>	<i>583.71</i>	<i>2,521.44</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	307.06	47.68	—	1,230.74
All other,	473.56	220.54	583.71	1,290.70
<b>NON-REVENUE.</b>	<b>\$20,327.33</b>	<b>\$32,905.30</b>	<b>\$21,489.03</b>	<b>\$62,112.19</b>
<b>Offsets to outlays,</b>	<b>—</b>	<b>3,500.00</b>	<b>2,325.85</b>	<b>—</b>
<i>Departmental,</i>	<i>—</i>	<i>3,500.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,325.85</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>15,000.00</b>	<b>25,049.67</b>	<b>12,500.00</b>	<b>20,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>9,000.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>15,000.00</i>	<i>16,000.00</i>	<i>9,500.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>49.67</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>225.00</b>	<b>—</b>	<b>—</b>	<b>186.60</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	225.00	—	—	186.60
<b>Refunds,</b>	<b>575.84</b>	<b>—</b>	<b>188.78</b>	<b>19.00</b>
<b>Agency, trust, and investment,</b>	<b>4,526.49</b>	<b>4,355.63</b>	<b>6,474.40</b>	<b>41,906.59</b>
<i>Taxes and licenses for State,</i>	<i>3,411.21</i>	<i>2,632.50</i>	<i>2,925.00</i>	<i>21,660.00</i>
<i>Taxes for county,</i>	<i>1,115.28</i>	<i>1,429.25</i>	<i>1,794.55</i>	<i>10,949.68</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>293.33</i>	<i>1,755.05</i>	<i>9,897.01</i>
All other,	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$48,178.71	\$34,830.76	\$43,271.40	\$111,388.87
Premiums,	—	49.67	—	—
Municipal indebtedness,	15,000.00	25,000.00	12,500.00	20,000.00
Transfers and refunds,	800.84	—	188.78	205.60
Agency, trust, and investment,	4,526.49	4,355.63	6,474.40	41,906.59
<b>Total receipts,</b>	<b>\$68,506.04</b>	<b>\$64,236.06</b>	<b>\$62,434.58</b>	<b>\$173,501.06</b>
Balance on hand, including funds,	8,721.94	1,561.73	25,891.50	61,567.07
<b>GRAND TOTAL,</b>	<b>\$77,227.98</b>	<b>\$65,797.79</b>	<b>\$88,326.08</b>	<b>\$235,068.13</b>



Graded According to Population of 1915 — Continued.

## GROUP 15.

PAYMENTS.	Wrentham POPULATION 2,414	Acushnet POPULATION 2,387	Groveland POPULATION 2,377	Weston POPULATION 2,342
<b>Maintenance,</b>	<b>\$39,563.74</b>	<b>\$26,172.71</b>	<b>\$33,427.83</b>	<b>\$91,491.74</b>
<i>Departmental,</i>	<i>36,741.61</i>	<i>26,119.57</i>	<i>26,827.67</i>	<i>89,078.52</i>
General government,	2,071.62	2,031.92	2,345.93	5,326.55
Protection of persons and property,	3,891.80	966.68	2,901.37	14,067.54
Health and sanitation,	334.90	652.35	439.44	1,550.82
Highways,	9,214.03	5,938.10	2,697.05	29,218.06
Charities,	6,156.66	2,095.33	2,264.69	1,509.54
Soldiers' benefits,	1,086.00	192.00	1,900.78	192.00
Schools,	12,334.39	13,735.03	12,441.04	29,316.31
Libraries,	833.80	422.16	627.53	3,378.75
Recreation,	199.61	—	188.38	3,689.58
Pensions,	—	—	—	—
Unclassified,	618.80	86.00	1,021.46	829.37
<i>Public service enterprises,</i>	<i>2,822.13</i>	<i>1.00</i>	<i>5,988.79</i>	<i>—</i>
Electric light,	—	—	4,564.60	—
Water,	2,822.13	—	1,424.19	—
All other,	—	1.00	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>52.14</i>	<i>611.37</i>	<i>2,413.22</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>2,537.35</b>	<b>989.08</b>	<b>3,368.12</b>	<b>2,536.31</b>
<i>Loans, general purposes,</i>	<i>213.35</i>	<i>989.08</i>	<i>600.62</i>	<i>2,536.31</i>
<i>Loans, public service enterprises,</i>	<i>2,324.00</i>	<i>—</i>	<i>2,767.50</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>867.55</b>	<b>14,941.99</b>	<b>21,339.43</b>	<b>43,409.92</b>
<i>Departmental,</i>	<i>867.55</i>	<i>14,941.99</i>	<i>4,508.31</i>	<i>42,909.92</i>
General government,	250.00	722.31	—	3,000.00
Protection of persons and property,	550.00	—	1,248.37	5,197.37
Health and sanitation,	—	—	14.75	—
Highways,	—	14,219.68	2,574.21	12,116.76
Charities,	—	—	—	—
Schools,	—	—	670.98	5,178.45
Libraries,	—	—	—	—
Recreation,	—	—	—	17,417.34
Unclassified,	67.55	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>16,066.79</i>	<i>—</i>
Electric light,	—	—	871.68	—
Water,	—	—	15,735.11	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>224.33</i>	<i>500.00</i>
<b>Municipal indebtedness,</b>	<b>18,700.00</b>	<b>18,500.00</b>	<b>15,500.00</b>	<b>21,327.82</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,700.00</i>	<i>2,500.00</i>	<i>2,000.00</i>	<i>1,327.82</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>15,000.00</i>	<i>16,000.00</i>	<i>13,500.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>225.00</b>	<b>—</b>	<b>—</b>	<b>186.60</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>225.00</i>	<i>—</i>	<i>—</i>	<i>186.60</i>
<b>Refunds,</b>	<b>575.84</b>	<b>—</b>	<b>188.78</b>	<b>19.00</b>
<b>Agency, trust, and investment,</b>	<b>4,532.55</b>	<b>4,390.87</b>	<b>6,477.40</b>	<b>42,276.62</b>
<i>Taxes and licenses for State,</i>	<i>3,411.31</i>	<i>2,632.50</i>	<i>2,925.00</i>	<i>21,060.00</i>
<i>Taxes for county,</i>	<i>1,116.28</i>	<i>1,429.25</i>	<i>1,794.35</i>	<i>10,949.53</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>6.66</i>	<i>329.12</i>	<i>1,758.05</i>	<i>10,267.04</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$42,101.09	\$27,161.79	\$36,795.95	\$94,028.05
Permanent debt (except from sinking funds),	3,700.00	2,500.00	2,000.00	1,327.82
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	867.55	14,941.99	21,339.43	43,409.92
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	15,000.00	16,000.00	13,500.00	20,000.00
Transfers (except to sinking funds) and refunds,	800.84	—	188.78	205.60
Agency, trust, and investment,	4,532.55	4,390.87	6,477.40	42,276.62
<b>Total payments,</b>	<b>\$67,002.03</b>	<b>\$64,994.65</b>	<b>\$80,301.56</b>	<b>\$201,248.01</b>
Balance on hand, including funds,	10,225.95	803.14	8,024.52	33,820.12
<b>GRAND TOTAL,</b>	<b>\$77,227.98</b>	<b>\$65,797.79</b>	<b>\$88,326.08</b>	<b>\$235,068.13</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 16.

RECEIPTS.	Groton POPULATION 2,333	Wilmington POPULATION 2,330	Hull POPULATION 2,290	Shirley POPULATION 2,251
<b>REVENUE.</b>	<b>\$60,154.95</b>	<b>\$55,629.63</b>	<b>\$216,004.03</b>	<b>\$29,339.38</b>
<b>General,</b>	<b>49,407.34</b>	<b>41,432.97</b>	<b>159,048.89</b>	<b>26,404.52</b>
<i>Taxes,</i>	<i>48,931.90</i>	<i>38,481.95</i>	<i>144,322.59</i>	<i>24,247.09</i>
Property and poll,	42,177.69	35,564.90	132,605.98	20,076.26
Corporation, bank, etc.	6,754.21	2,917.05	11,716.61	4,170.83
<i>Licenses and permits,</i>	<i>125.00</i>	<i>142.00</i>	<i>13,984.00</i>	<i>78.50</i>
<i>Fines and forfeits,</i>	<i>11.11</i>	<i>135.00</i>	<i>596.93</i>	<i>7.20</i>
<i>Grants and gifts,</i>	<i>339.33</i>	<i>2,674.02</i>	<i>145.37</i>	<i>2,071.73</i>
For expenses,	339.33	2,674.02	145.37	1,946.73
For outlays,	—	—	—	125.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>10,747.61</b>	<b>14,196.66</b>	<b>56,955.14</b>	<b>2,934.86</b>
<i>Special assessments,</i>	<i>173.00</i>	<i>653.41</i>	<i>—</i>	<i>142.30</i>
To meet expenses,	—	653.41	—	142.30
To meet outlays,	173.00	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>2,484.07</i>	<i>1,140.36</i>	<i>188.68</i>
<i>Departmental,</i>	<i>5,368.56</i>	<i>9,761.94</i>	<i>1,694.60</i>	<i>1,482.54</i>
General government,	895.00	.50	55.07	72.00
Protection of persons and property,	359.25	1,755.91	25.00	222.26
Health and sanitation,	—	159.00	—	22.14
Highways,	371.19	31.70	200.50	—
Charities,	2,566.35	6,761.40	1,099.78	607.99
Soldiers' benefits,	968.00	560.00	252.00	336.00
Schools,	64.00	446.13	22.25	222.15
Libraries,	61.52	44.54	40.00	—
Recreation,	—	—	—	—
Unclassified,	83.25	2.76	—	—
<i>Public service enterprises,</i>	<i>4,373.58</i>	<i>—</i>	<i>49,378.32</i>	<i>—</i>
Electric light,	4,217.13	—	49,378.32	—
Water,	—	—	—	—
<i>All other,</i>	<i>156.45</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>152.55</i>	<i>30.00</i>	<i>334.60</i>
<i>Interest,</i>	<i>832.47</i>	<i>1,144.69</i>	<i>4,711.86</i>	<i>786.74</i>
On sinking funds,	—	—	2,000.00	—
On trust and investment funds,	590.00	336.22	—	503.49
<i>All other,</i>	<i>242.47</i>	<i>808.47</i>	<i>2,711.86</i>	<i>283.25</i>
<b>NON-REVENUE.</b>	<b>\$79,503.58</b>	<b>\$52,054.89</b>	<b>\$253,457.92</b>	<b>\$13,445.05</b>
<b>Offsets to outlays,</b>	<b>683.08</b>	<b>4,315.25</b>	<b>180.00</b>	<b>—</b>
<i>Departmental,</i>	<i>177.00</i>	<i>4,315.25</i>	<i>180.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>506.08</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>62,800.76</b>	<b>41,320.00</b>	<b>154,654.27</b>	<b>8,000.00</b>
<i>Loans, general purposes,</i>	<i>800.00</i>	<i>1,320.00</i>	<i>41,800.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>62,000.00</i>	<i>49,000.00</i>	<i>106,600.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>.76</i>	<i>—</i>	<i>254.27</i>	<i>—</i>
<b>Transfers,</b>	<b>5.50</b>	<b>153.73</b>	<b>42,222.69</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>25,368.42</i>	<i>—</i>
<i>All other,</i>	<i>5.50</i>	<i>153.73</i>	<i>16,854.27</i>	<i>—</i>
<b>Refunds,</b>	<b>4.95</b>	<b>—</b>	<b>208.65</b>	<b>25.00</b>
<b>Agency, trust, and investment,</b>	<b>16,009.29</b>	<b>6,265.91</b>	<b>56,192.31</b>	<b>5,420.05</b>
<i>Taxes and licenses for State,</i>	<i>10,530.00</i>	<i>3,997.50</i>	<i>19,275.00</i>	<i>3,120.00</i>
<i>Taxes for county,</i>	<i>5,474.79</i>	<i>2,078.39</i>	<i>8,688.15</i>	<i>1,622.16</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4.50</i>	<i>190.02</i>	<i>28,229.16</i>	<i>677.89</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$60,838.03	\$59,944.88	\$216,184.03	\$29,339.38
Premiums,	.76	—	254.27	—
Municipal indebtedness,	62,800.00	41,320.00	154,400.00	8,000.00
Transfers and refunds,	10.45	153.73	42,431.34	25.00
Agency, trust, and investment,	16,009.29	6,265.91	56,192.31	5,420.05
<b>Total receipts,</b>	<b>\$139,658.53</b>	<b>\$107,684.52</b>	<b>\$469,461.95</b>	<b>\$42,784.43</b>
<i>Balance on hand, including funds,</i>	<i>26,989.19</i>	<i>5,634.80</i>	<i>24,270.37</i>	<i>5,380.00</i>
<b>GRAND TOTAL,</b>	<b>\$166,647.72</b>	<b>\$113,319.32</b>	<b>\$493,732.32</b>	<b>\$48,164.43</b>

## Graded According to Population of 1915 — Continued.

## GROUP 16.

PAYMENTS.	Groton POPULATION 2,333	Wilmington POPULATION 2,330	Hull POPULATION 2,290	Shirley POPULATION 2,251
<b>Maintenance,</b>	<b>\$46,502.67</b>	<b>\$50,075.64</b>	<b>\$169,444.57</b>	<b>\$24,833.21</b>
<i>Departmental,</i>	<i>42,051.70</i>	<i>49,646.55</i>	<i>118,755.91</i>	<i>24,396.87</i>
General government,	3,583.82	3,837.38	12,918.55	2,235.37
Protection of persons and property,	7,271.43	6,812.72	28,330.53	3,447.05
Health and sanitation,	338.27	871.34	14,840.10	581.73
Highways,	5,592.68	9,445.91	30,917.53	4,285.87
Charities,	4,063.22	8,055.47	3,635.85	2,773.28
Soldiers' benefits,	968.00	594.00	356.50	486.00
Schools,	17,114.20	18,691.45	21,386.74	9,523.98
Libraries,	1,769.02	475.13	1,411.32	614.59
Recreation,	867.86	259.24	2,735.09	222.50
Pensions,	—	—	—	—
Unclassified,	483.20	502.91	2,223.70	226.50
<i>Public service enterprises,</i>	<i>4,450.97</i>	<i>—</i>	<i>50,366.83</i>	<i>—</i>
Electric light,	4,450.97	—	50,342.93	—
Water,	—	—	—	—
All other,	—	—	23.90	—
<i>Cemeteries,</i>	<i>—</i>	<i>530.09</i>	<i>321.83</i>	<i>436.34</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>2,643.50</b>	<b>2,602.23</b>	<b>14,772.71</b>	<b>299.87</b>
<i>Loans, general purposes,</i>	<i>2,352.87</i>	<i>2,602.23</i>	<i>12,635.80</i>	<i>299.87</i>
<i>Loans, public service enterprises,</i>	<i>290.63</i>	<i>—</i>	<i>2,136.91</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>36,040.69</b>	<b>19,006.05</b>	<b>60,990.34</b>	<b>3,464.12</b>
<i>Departmental,</i>	<i>31,649.63</i>	<i>19,006.05</i>	<i>53,384.34</i>	<i>3,464.12</i>
General government,	210.63	—	66.00	—
Protection of persons and property,	—	296.42	2,337.65	—
Health and sanitation,	—	—	372.64	60.24
Highways,	6,956.01	8,741.70	23,473.09	3,174.88
Charities,	—	—	—	—
Schools,	24,319.55	9,967.93	21,234.18	—
Libraries,	163.34	—	400.78	—
Recreation,	—	—	—	229.00
Unclassified,	—	—	5,000.00	—
<i>Public service enterprises,</i>	<i>4,391.16</i>	<i>—</i>	<i>6,581.00</i>	<i>—</i>
Electric light,	4,391.16	—	6,581.00	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>1,025.00</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>59,000.00</b>	<b>28,990.00</b>	<b>110,275.36</b>	<b>9,100.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>25,368.42</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,500.00</i>	<i>1,990.00</i>	<i>13,606.94</i>	<i>1,100.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>53,500.00</i>	<i>27,000.00</i>	<i>71,400.00</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>5.50</b>	<b>153.73</b>	<b>42,222.69</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>16,854.27</i>	<i>—</i>
<i>All other,</i>	<i>5.50</i>	<i>153.73</i>	<i>25,368.42</i>	<i>—</i>
<b>Refunds,</b>	<b>4.95</b>	<b>—</b>	<b>208.65</b>	<b>25.00</b>
<b>Agency, trust, and investment,</b>	<b>16,309.29</b>	<b>6,341.15</b>	<b>42,123.94</b>	<b>5,358.05</b>
<i>Taxes and licenses for State,</i>	<i>10,530.00</i>	<i>3,997.50</i>	<i>19,275.00</i>	<i>3,120.00</i>
<i>Taxes for county,</i>	<i>6,474.79</i>	<i>2,078.39</i>	<i>8,688.15</i>	<i>1,622.16</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>304.50</i>	<i>266.26</i>	<i>14,160.79</i>	<i>615.89</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$49,146.17	\$52,677.87	\$184,217.28	\$25,133.08
Permanent debt (except from sinking funds),	5,500.00	1,990.00	13,506.94	1,100.00
Sinking fund requirements from revenue,	—	—	16,854.27	—
Outlays,	36,040.69	19,006.05	60,990.34	3,464.12
Permanent debt from sinking funds,	—	—	25,368.42	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	53,500.00	27,000.00	71,400.00	8,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	10.45	153.73	25,577.07	25.00
Agency, trust, and investment,	16,309.29	6,341.15	42,123.94	5,358.05
<b>Total payments,</b>	<b>\$160,506.60</b>	<b>\$107,168.80</b>	<b>\$440,038.26</b>	<b>\$43,080.25</b>
<i>Balance on hand, including funds,</i>	<i>6,141.12</i>	<i>6,160.52</i>	<i>53,694.06</i>	<i>5,084.18</i>
<b>GRAND TOTAL,</b>	<b>\$166,647.72</b>	<b>\$113,319.32</b>	<b>\$493,732.32</b>	<b>\$48,164.43</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 17.

RECEIPTS.	Rehoboth POPULATION 2,228	Charlton POPULATION 2,213	Douglas POPULATION 2,179	Harwich POPULATION 2,179
<b>REVENUE.</b>	<b>\$20,490.94</b>	<b>\$28,503.50</b>	<b>\$31,234.40</b>	<b>\$33,026.50</b>
<b>General,</b>	<b>18,189.63</b>	<b>24,375.41</b>	<b>25,202.49</b>	<b>27,656.61</b>
<i>Taxes,</i>	<i>14,417.04</i>	<i>20,455.90</i>	<i>19,577.50</i>	<i>24,880.67</i>
Property and poll,	12,932.92	17,679.48	16,151.49	24,349.43
Corporation, bank, etc.,	1,484.12	2,776.42	3,426.01	531.24
<i>Licenses and permits,</i>	<i>20.00</i>	<i>992.00</i>	<i>3,104.75</i>	<i>64.00</i>
<i>Fines and forfeits,</i>	<i>98.00</i>	<i>10.20</i>	<i>125.05</i>	<i>262.74</i>
<i>Grants and gifts,</i>	<i>3,656.69</i>	<i>2,917.31</i>	<i>2,395.19</i>	<i>2,459.20</i>
For expenses,	3,656.59	2,917.31	2,395.19	2,459.20
For outlays,	—	—	—	—
All other,	—	—	—	—
<b>Commercial,</b>	<b>2,301.31</b>	<b>4,128.09</b>	<b>6,031.91</b>	<b>5,369.89</b>
<i>Special assessments,</i>	<i>80.37</i>	<i>—</i>	<i>453.14</i>	<i>17.20</i>
To meet expenses,	80.37	—	—	17.20
To meet outlays,	—	—	453.14	—
<i>Privileges,</i>	<i>906.90</i>	<i>1,338.13</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>655.03</i>	<i>2,173.97</i>	<i>1 2,635.70</i>	<i>3,205.46</i>
General government,	3.50	31.00	12.00	619.14
Protection of persons and property,	9.98	—	—	30.14
Health and sanitation,	—	—	61.28	—
Highways,	—	—	—	5.54
Charities,	120.55	894.31	1,614.03	475.00
Soldiers' benefits,	360.00	920.00	643.50	1,184.00
Schools,	154.00	326.00	214.50	581.00
Libraries,	—	2.66	15.39	271.64
Recreation,	—	—	—	39.00
Unclassified,	7.00	—	1 75.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,323.78</i>	<i>1,275.00</i>
Electric light,	—	—	—	—
Water,	—	—	2,323.78	—
All other,	—	—	—	1,275.00
<i>Cemeteries,</i>	<i>180.75</i>	<i>261.19</i>	<i>20.00</i>	<i>—</i>
<i>Interest,</i>	<i>478.26</i>	<i>304.80</i>	<i>699.29</i>	<i>872.23</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	150.00	70.54	355.58	479.56
All other,	328.26	234.26	243.71	392.67
<b>NON-REVENUE.</b>	<b>\$10,312.39</b>	<b>\$35,515.35</b>	<b>\$18,785.55</b>	<b>\$35,004.35</b>
<b>Offsets to outlays,</b>	<b>800.00</b>	<b>—</b>	<b>—</b>	<b>500.00</b>
<i>Departmental,</i>	<i>800.00</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>5,000.00</b>	<b>22,500.00</b>	<b>3,000.00</b>	<b>23,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>5,000.00</i>	<i>22,500.00</i>	<i>3,000.00</i>	<i>23,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>150.00</b>	<b>12.00</b>	<b>470.08</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	150.00	12.00	470.08	—
<b>Refunds,</b>	<b>—</b>	<b>—</b>	<b>422.83</b>	<b>460.91</b>
<b>Agency, trust, and investment,</b>	<b>4,362.39</b>	<b>13,003.35</b>	<b>14,892.64</b>	<b>11,043.44</b>
<i>Taxes and licenses for State,</i>	<i>2,437.50</i>	<i>3,835.00</i>	<i>4,900.25</i>	<i>6,503.19</i>
<i>Taxes for county,</i>	<i>1,325.38</i>	<i>1,591.00</i>	<i>1,768.00</i>	<i>2,050.77</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>601.51</i>	<i>7,577.35</i>	<i>8,224.39</i>	<i>2,278.88</i>
All other,	—	—	—	210.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$21,290.94	\$28,503.50	\$31,234.40	\$33,526.50
Premiums,	—	—	—	—
Municipal indebtedness,	5,000.00	22,500.00	3,000.00	23,000.00
Transfers and refunds,	150.00	12.00	892.91	460.91
Agency, trust, and investment,	4,362.39	13,003.35	14,892.64	11,043.44
<b>Total receipts,</b>	<b>\$30,803.33</b>	<b>\$64,018.85</b>	<b>\$50,019.95</b>	<b>\$68,030.85</b>
Balance on hand, including funds,	6,873.80	2,019.92	10,515.93	3,544.85
<b>GRAND TOTAL,</b>	<b>\$37,677.13</b>	<b>\$66,038.77</b>	<b>\$60,535.88</b>	<b>\$71,575.70</b>

<sup>1</sup> Includes \$75 from administration of trust funds. See "Unclassified."

## Graded According to Population of 1915 — Continued.

## GROUP 17.

PAYMENTS.	Rehoboth POPULATION 2,228	Charlton POPULATION 2,213	Douglas POPULATION 2,179	Harwich POPULATION 2,179
<b>Maintenance,</b>	<b>\$22,666.67</b>	<b>\$25,802.14</b>	<b>\$29,873.33</b>	<b>\$29,999.24</b>
<i>Departmental,</i>	<i>22,485.92</i>	<i>25,481.82</i>	<i>28,436.45</i>	<i>29,985.09</i>
General government,	1,254.30	1,746.08	1,496.79	4,110.48
Protection of persons and property,	1,495.95	660.65	1,840.63	1,321.36
Health and sanitation,	723.55	1,108.13	228.14	698.87
Highways,	5,519.85	7,086.38	6,596.55	4,472.73
Charities,	2,469.18	2,464.02	5,398.39	4,580.10
Soldiers' benefits,	678.62	1,366.00	741.50	1,258.00
Schools,	10,120.87	10,538.30	11,112.48	12,412.48
Libraries,	21.34	225.93	785.47	412.94
Recreation,	—	—	3.00	43.48
Pensions,	—	—	—	—
Unclassified,	202.26	286.33	233.50	674.65
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,343.88</i>	<i>14.15</i>
Electric light,	—	—	—	—
Water,	—	—	1,343.88	—
All other,	—	—	—	14.15
<i>Cemeteries,</i>	<i>180.75</i>	<i>320.32</i>	<i>18.00</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>75.00</i>	<i>—</i>
<b>Interest,</b>	<b>121.74</b>	<b>671.32</b>	<b>1,605.69</b>	<b>1,075.68</b>
<i>Loans, general purposes,</i>	<i>121.74</i>	<i>671.32</i>	<i>45.69</i>	<i>1,075.68</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,560.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>2,076.51</b>	<b>825.00</b>	<b>1,685.16</b>	<b>2,959.58</b>
<i>Departmental,</i>	<i>2,076.51</i>	<i>825.00</i>	<i>1,685.16</i>	<i>2,959.58</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	268.52	295.50
Health and sanitation,	—	—	—	—
Highways,	2,076.51	825.00	1,102.64	2,664.08
Charities,	—	—	314.00	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>5,000.00</b>	<b>19,500.00</b>	<b>5,000.00</b>	<b>25,110.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>5,110.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>5,000.00</i>	<i>19,500.00</i>	<i>3,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>150.00</b>	<b>12.00</b>	<b>470.08</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>150.00</i>	<i>12.00</i>	<i>470.08</i>	<i>—</i>
<b>Refunds,</b>	<b>—</b>	<b>—</b>	<b>422.83</b>	<b>460.91</b>
<b>Agency, trust, and investment,</b>	<b>4,362.39</b>	<b>13,199.19</b>	<b>14,910.64</b>	<b>11,051.80</b>
<i>Taxes and licenses for State,</i>	<i>2,437.60</i>	<i>3,835.00</i>	<i>4,900.25</i>	<i>6,503.19</i>
<i>Taxes for county,</i>	<i>1,323.38</i>	<i>1,591.00</i>	<i>1,768.00</i>	<i>2,050.77</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>601.51</i>	<i>7,775.19</i>	<i>8,242.39</i>	<i>2,287.24</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>210.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$22,788.41	\$26,473.46	\$31,479.02	\$31,074.92
Permanent debt (except from sinking funds),	—	—	2,000.00	5,110.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,076.51	825.00	1,685.16	2,959.58
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	5,000.00	19,500.00	3,000.00	20,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	150.00	12.00	892.91	460.91
Agency, trust, and investment,	4,362.39	13,199.19	14,910.64	11,051.80
<b>Total payments,</b>	<b>\$34,377.31</b>	<b>\$60,009.65</b>	<b>\$53,967.73</b>	<b>\$70,657.21</b>
<i>Balance on hand, including funds,</i>	<i>3,299.82</i>	<i>6,029.12</i>	<i>6,668.15</i>	<i>918.49</i>
<b>GRAND TOTAL,</b>	<b>\$37,677.13</b>	<b>\$66,038.77</b>	<b>\$60,635.88</b>	<b>\$71,575.70</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 18.

RECEIPTS.	Avon POPULATION 2,164	Acton POPULATION 2,151	Williamsburg POPULATION 2,118	Merrimac POPULATION 2,101
<b>REVENUE.</b>	<b>\$33,631.18</b>	<b>\$45,701.65</b>	<b>\$33,635.22</b>	<b>\$52,528.23</b>
<b>General,</b>	<b>24,881.03</b>	<b>38,611.29</b>	<b>25,084.84</b>	<b>31,404.53</b>
<i>Taxes,</i>	<i>22,292.90</i>	<i>36,216.82</i>	<i>21,746.13</i>	<i>29,839.48</i>
Property and poll,	21,393.06	31,238.71	19,681.75	28,229.66
Corporation, bank, etc.,	899.84	4,978.11	2,064.38	1,609.82
<i>Licenses and permits,</i>	<i>67.00</i>	<i>2.00</i>	<i>46.76</i>	<i>55.00</i>
<i>Fines and forfeits,</i>	<i>155.00</i>	<i>35.50</i>	<i>165.00</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,366.13</i>	<i>2,356.97</i>	<i>3,126.96</i>	<i>1,530.05</i>
For expenses,	2,366.13	2,356.97	3,126.96	1,530.05
For outlays,	—	—	—	—
All other,	—	—	—	—
<b>Commercial,</b>	<b>8,750.15</b>	<b>7,090.36</b>	<b>8,550.38</b>	<b>21,123.70</b>
<i>Special assessments,</i>	<i>64.10</i>	<i>—</i>	<i>—</i>	<i>17.34</i>
To meet expenses,	64.10	—	—	17.34
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>798.08</i>	<i>557.44</i>	<i>585.04</i>	<i>420.93</i>
<i>Departmental,</i>	<i>2,681.81</i>	<i>5,412.11</i>	<i>2,735.58</i>	<i>3,836.87</i>
General government,	—	96.00	34.00	629.63
Protection of persons and property,	261.06	1,584.59	—	579.99
Health and sanitation,	202.16	—	—	57.00
Highways,	4.60	16.25	1.00	—
Charities,	436.69	2,710.31	964.74	1,010.20
Soldiers' benefits,	1,202.00	802.00	686.00	988.00
Schools,	563.50	182.17	1,099.84	535.25
Libraries,	11.80	20.79	—	36.80
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>4,448.18</i>	<i>—</i>	<i>3,429.76</i>	<i>16,159.22</i>
Electric light,	—	—	—	10,148.20
Water,	4,448.18	—	3,429.76	6,011.02
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>535.62</i>	<i>—</i>	<i>205.09</i>
<i>Interest,</i>	<i>762.98</i>	<i>735.19</i>	<i>1,760.00</i>	<i>484.25</i>
On sinking funds,	—	526.90	—	—
On trust and investment funds,	23.10	347.10	820.80	70.22
All other,	739.88	438.09	402.30	414.03
<b>NON-REVENUE.</b>	<b>\$40,488.46</b>	<b>\$36,239.18</b>	<b>\$33,337.00</b>	<b>\$24,210.06</b>
<b>Offsets to outlays,</b>	<b>8,942.39</b>	<b>—</b>	<b>1,073.01</b>	<b>252.09</b>
<i>Departmental,</i>	<i>8,738.31</i>	<i>—</i>	<i>1,073.01</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>204.08</i>	<i>—</i>	<i>—</i>	<i>252.09</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>28,000.00</b>	<b>25,000.00</b>	<b>23,000.00</b>	<b>15,500.00</b>
<i>Loans, general purposes,</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,500.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>23,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>29.97</b>	<b>348.56</b>	<b>3,500.00</b>	<b>1,951.20</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	29.97	348.56	3,500.00	1,951.20
<b>Refunds,</b>	<b>74.93</b>	<b>452.44</b>	<b>7.95</b>	<b>8.86</b>
<b>Agency, trust, and investment,</b>	<b>3,441.17</b>	<b>10,438.18</b>	<b>5,756.04</b>	<b>6,497.91</b>
<i>Taxes and licenses for State,</i>	<i>2,555.00</i>	<i>5,460.00</i>	<i>3,022.75</i>	<i>4,120.47</i>
<i>Taxes for county,</i>	<i>906.17</i>	<i>2,838.78</i>	<i>2,633.03</i>	<i>2,018.96</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>2,139.40</i>	<i>50.26</i>	<i>558.48</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$42,573.57	\$45,701.65	\$34,708.23	\$52,780.32
Premiums,	—	—	—	—
Municipal indebtedness,	28,000.00	25,000.00	23,000.00	15,500.00
Transfers and refunds,	104.90	801.00	3,507.95	1,960.06
Agency, trust, and investment,	3,441.17	10,438.18	5,756.04	6,497.91
<b>Total receipts,</b>	<b>\$74,119.64</b>	<b>\$81,940.83</b>	<b>\$66,972.22</b>	<b>\$76,738.29</b>
<i>Balance on hand, including funds,</i>	<i>4.60</i>	<i>127.10</i>	<i>2,833.68</i>	<i>11,718.80</i>
<b>GRAND TOTAL,</b>	<b>\$74,124.24</b>	<b>\$82,067.93</b>	<b>\$69,805.90</b>	<b>\$88,457.09</b>

## TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1915 — Continued.

## GROUP 18.

PAYMENTS.	Avon POPULATION 2,164	Acton POPULATION 2,151	Williamsburg POPULATION 2,118	Merrimac POPULATION 2,101
<b>Maintenance,</b> . . . . .	<b>\$27,014.62</b>	<b>\$44,327.54</b>	<b>\$28,844.44</b>	<b>\$39,324.31</b>
<i>Departmental,</i> . . . . .	23,697.63	43,371.12	28,214.32	28,693.23
General government,	1,880.81	2,413.27	1,088.13	3,140.34
Protection of persons and property,	2,473.39	5,742.52	1,261.60	4,391.87
Health and sanitation,	759.73	871.93	219.61	184.94
Highways,	3,233.57	7,715.14	6,795.97	2,254.68
Charities,	1,664.02	4,637.73	3,510.60	3,389.50
Soldiers' benefits,	1,148.40	740.00	568.00	1,189.70
Schools,	11,095.92	19,542.17	14,084.69	12,745.68
Libraries,	503.76	982.98	210.82	497.48
Recreation,	—	13.20	75.00	40.00
Pensions,	—	—	—	—
Unclassified,	938.03	912.18	400.50	249.04
<i>Public service enterprises,</i> . . . . .	3,316.99	—	629.52	10,707.33
Electric light,	—	—	—	7,635.00
Water,	3,316.99	—	629.52	3,072.38
All other,	—	—	—	—
<i>Cemeteries,</i> . . . . .	—	956.42	—	523.70
<i>Administration of trust funds,</i> . . . . .	—	—	—	—
<b>Interest,</b> . . . . .	<b>1,899.23</b>	<b>490.54</b>	<b>3,175.73</b>	<b>3,376.08</b>
<i>Loans, general purposes,</i> . . . . .	1,059.23	490.54	1,175.73	424.08
<i>Loans, public service enterprises,</i> . . . . .	840.00	—	2,000.00	2,952.00
<i>Loans, cemeteries,</i> . . . . .	—	—	—	—
<b>Outlays,</b> . . . . .	<b>13,294.31</b>	<b>2,994.93</b>	<b>1,171.74</b>	<b>6,792.24</b>
<i>Departmental,</i> . . . . .	12,594.93	2,994.93	1,107.60	2,000.00
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	12,483.93	2,994.93	1,107.50	2,000.00
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	111.00	—	—	—
<i>Public service enterprises,</i> . . . . .	699.38	—	—	4,792.24
Electric light,	—	—	—	542.95
Water,	699.38	—	—	4,249.29
All other,	—	—	—	—
<i>Cemeteries,</i> . . . . .	—	—	64.24	—
<b>Municipal indebtedness,</b> . . . . .	<b>25,100.00</b>	<b>22,511.45</b>	<b>20,050.00</b>	<b>17,400.00</b>
<i>From sinking funds,</i> . . . . .	—	—	—	—
<i>From revenue and other sources,</i> . . . . .	5,200.00	—	3,550.00	7,400.00
<i>Bonds refunded, current year,</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans),</i> . . . . .	19,900.00	20,000.00	16,500.00	10,000.00
<i>Warrants or orders, previous years,</i> . . . . .	—	2,511.45	—	—
<b>Transfers,</b> . . . . .	<b>29.97</b>	<b>348.56</b>	<b>3,500.00</b>	<b>1,951.20</b>
<i>To sinking funds from revenue,</i> . . . . .	—	—	1,000.00	—
<i>All other,</i> . . . . .	29.97	348.56	2,500.00	1,951.20
<b>Refunds,</b> . . . . .	<b>74.93</b>	<b>452.44</b>	<b>7.95</b>	<b>8.86</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>3,464.27</b>	<b>10,333.77</b>	<b>7,283.19</b>	<b>6,462.23</b>
<i>Taxes and licenses for State,</i> . . . . .	2,535.00	5,460.00	3,023.00	4,120.47
<i>Taxes for county,</i> . . . . .	906.17	2,838.78	2,683.03	2,018.96
<i>Expenditures for grade crossings,</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds,</i> . . . . .	23.10	2,034.99	1,577.16	322.80
<i>All other,</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$28,913.85	\$44,818.08	\$32,020.17	\$42,700.39
Permanent debt (except from sinking funds),	5,200.00	—	3,550.00	7,400.00
Sinking fund requirements from revenue,	—	—	1,000.00	—
Outlays,	13,294.31	2,994.93	1,171.74	6,792.24
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	19,900.00	22,511.45	16,500.00	10,000.00
Transfers (except to sinking funds) and refunds,	104.90	801.00	2,507.95	1,960.06
Agency, trust, and investment,	3,464.27	10,333.77	7,283.19	6,462.23
<b>Total payments,</b> . . . . .	<b>\$70,877.33</b>	<b>\$81,459.23</b>	<b>\$64,033.05</b>	<b>\$75,314.92</b>
<i>Balance on hand, including funds,</i> . . . . .	3,246.91	603.70	5,772.85	13,142.17
<b>GRAND TOTAL,</b> . . . . .	<b>\$74,124.24</b>	<b>\$82,067.93</b>	<b>\$69,805.90</b>	<b>\$88,457.09</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 19.

RECEIPTS.	Belchertown POPULATION 2,062	Ashburnham POPULATION 2,059	Brookfield POPULATION 2,059	Georgetown POPULATION 2,058
<b>REVENUE.</b>	<b>\$28,644.74</b>	<b>\$58,692.94</b>	<b>\$40,287.72</b>	<b>\$33,924.70</b>
<b>General,</b>	<b>23,112.12</b>	<b>44,486.56</b>	<b>31,316.92</b>	<b>20,861.25</b>
<i>Taxes,</i>	<i>18,799.04</i>	<i>42,773.29</i>	<i>28,015.47</i>	<i>19,885.60</i>
Property and poll,	18,359.80	38,629.93	27,238.80	18,287.44
Corporation, bank, etc.,	439.24	4,143.36	776.67	1,098.16
<i>Licenses and permits,</i>	<i>1,194.75</i>	<i>46.50</i>	<i>1,503.75</i>	<i>21.00</i>
<i>Fines and forfeits,</i>	<i>64.22</i>	<i>8.96</i>	<i>65.97</i>	<i>5.00</i>
<i>Grants and gifts,</i>	<i>3,054.11</i>	<i>1,657.80</i>	<i>1,731.73</i>	<i>1,449.65</i>
For expenses,	3,018.11	1,657.80	1,731.73	1,299.65
For outlays,	36.00	—	—	150.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>5,532.62</b>	<b>14,206.39</b>	<b>8,970.80</b>	<b>13,063.45</b>
<i>Special assessments,</i>	<i>—</i>	<i>333.80</i>	<i>—</i>	<i>586.73</i>
To meet expenses,	—	333.80	—	586.73
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>965.38</i>
<i>Departmental,</i>	<i>4,488.14</i>	<i>3,567.95</i>	<i>4,627.66</i>	<i>6,559.01</i>
General government,	160.50	553.42	347.00	313.00
Protection of persons and property,	79.95	555.55	52.30	742.09
Health and sanitation,	—	—	—	20.36
Highways,	10.00	39.25	—	98.50
Charities,	1,743.44	1,813.63	2,242.63	1,408.96
Soldiers' benefits,	1,982.00	580.00	1,590.00	2,796.00
Schools,	512.25	16.10	217.93	951.51
Libraries,	—	—	85.80	28.59
Recreation,	—	—	—	—
Unclassified,	—	10.00	92.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>8,861.40</i>	<i>2,870.92</i>	<i>4,478.34</i>
Electric light,	—	5,099.24	—	4,478.34
Water,	—	3,734.66	2,870.92	—
All other,	—	27.50	—	—
<i>Cemeteries,</i>	<i>227.84</i>	<i>372.00</i>	<i>491.80</i>	<i>—</i>
<i>Interest,</i>	<i>316.64</i>	<i>1,071.24</i>	<i>980.42</i>	<i>673.99</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	709.50	588.02	461.25	587.52
All other,	107.14	483.22	519.17	86.47
<b>NON-REVENUE.</b>	<b>\$41,955.69</b>	<b>\$33,036.24</b>	<b>\$27,082.29</b>	<b>\$16,761.41</b>
<b>Offsets to outlays,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,337.25</b>
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,920.55</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>416.70</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>36,229.87</b>	<b>25,000.00</b>	<b>21,025.83</b>	<b>7,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>36,000.00</i>	<i>25,000.00</i>	<i>21,000.00</i>	<i>7,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>229.87</i>	<i>—</i>	<i>25.83</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>1,169.75</b>	<b>—</b>	<b>752.88</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>1,169.75</i>	<i>—</i>	<i>752.88</i>
<b>Refunds,</b>	<b>34.00</b>	<b>614.54</b>	<b>9.05</b>	<b>413.01</b>
<b>Agency, trust, and investment,</b>	<b>5,691.82</b>	<b>6,251.95</b>	<b>6,047.41</b>	<b>5,248.27</b>
<i>Taxes and licenses for State,</i>	<i>2,825.25</i>	<i>3,120.00</i>	<i>3,315.25</i>	<i>3,393.37</i>
<i>Taxes for county,</i>	<i>2,163.73</i>	<i>1,416.00</i>	<i>1,503.00</i>	<i>1,854.90</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>352.84</i>	<i>1,716.95</i>	<i>729.16</i>	<i>—</i>
<i>All other,</i>	<i>350.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$28,644.74	\$58,692.94	\$40,287.72	\$37,261.95
Premiums,	—	—	—	—
Municipal indebtedness,	36,229.87	25,000.00	21,025.83	7,000.00
Transfers and refunds,	34.00	1,784.29	9.05	1,165.89
Agency, trust, and investment,	5,691.82	6,251.95	6,047.41	5,248.27
<b>Total receipts,</b>	<b>\$70,600.43</b>	<b>\$91,729.18</b>	<b>\$67,370.01</b>	<b>\$50,676.11</b>
<i>Balance on hand, including funds,</i>	<i>3,646.61</i>	<i>3,702.60</i>	<i>26,821.10</i>	<i>8,076.58</i>
<b>GRAND TOTAL,</b>	<b>\$74,246.04</b>	<b>\$95,431.78</b>	<b>\$94,191.11</b>	<b>\$58,752.69</b>



## Graded According to Population of 1915 — Continued.

## GROUP 19.

PAYMENTS.	Belchertown POPULATION 2,062	Ashburnham POPULATION 2,059	Brookfield POPULATION 2,059	Georgetown POPULATION 2,058
<b>Maintenance,</b>	<b>\$28,338.61</b>	<b>\$35,988.89</b>	<b>\$34,011.88</b>	<b>\$27,507.29</b>
<i>Departmental,</i>	<i>28,052.05</i>	<i>28,320.81</i>	<i>31,042.05</i>	<i>23,046.49</i>
General government,	1,775.35	2,292.67	2,268.89	1,625.08
Protection of persons and property,	1,683.53	3,890.18	1,572.47	3,940.25
Health and sanitation,	634.75	1,431.21	240.20	176.35
Highways,	4,879.92	4,117.76	4,946.55	1,628.04
Charities,	4,514.73	4,065.62	6,535.71	2,897.15
Soldiers' benefits,	2,001.00	733.00	1,601.05	2,919.36
Schools,	11,560.81	10,449.88	11,889.08	8,640.24
Libraries,	616.08	717.09	1,631.64	847.25
Recreation,	6.00	81.82	25.00	—
Pensions,	—	—	—	—
Unclassified,	379.88	541.58	331.46	371.77
<i>Public service enterprises,</i>	<i>—</i>	<i>6,544.23</i>	<i>2,263.96</i>	<i>4,461.80</i>
Electric light,	—	3,922.61	—	4,461.80
Water,	—	2,621.62	2,263.96	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>286.56</i>	<i>1,123.85</i>	<i>705.87</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>816.43</b>	<b>1,628.48</b>	<b>2,147.65</b>	<b>770.00</b>
<i>Loans, general purposes,</i>	<i>816.43</i>	<i>601.66</i>	<i>1,447.65</i>	<i>50.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>1,026.82</i>	<i>700.00</i>	<i>720.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>2,747.83</b>	<b>1,059.66</b>	<b>1,812.67</b>	<b>5,482.42</b>
<i>Departmental,</i>	<i>2,747.83</i>	<i>56.80</i>	<i>869.82</i>	<i>4,011.23</i>
General government,	127.80	—	224.50	—
Protection of persons and property,	—	—	635.32	—
Health and sanitation,	—	—	—	—
Highways,	2,620.03	—	—	4,011.23
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	56.80	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>1,002.86</i>	<i>952.85</i>	<i>1,471.19</i>
Electric light,	—	1,002.86	—	1,471.19
Water,	—	—	952.85	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>31,575.50</b>	<b>45,550.00</b>	<b>47,967.50</b>	<b>8,000.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>575.50</i>	<i>6,050.00</i>	<i>4,967.50</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>31,000.00</i>	<i>39,500.00</i>	<i>43,000.00</i>	<i>7,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>1,169.75</b>	<b>—</b>	<b>752.88</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>1,169.75</i>	<i>—</i>	<i>752.88</i>
<b>Refunds,</b>	<b>34.00</b>	<b>614.54</b>	<b>9.05</b>	<b>413.01</b>
<b>Agency, trust, and investment,</b>	<b>6,041.82</b>	<b>5,921.22</b>	<b>6,050.24</b>	<b>5,288.29</b>
<i>Taxes and licenses for State,</i>	<i>2,825.25</i>	<i>3,120.00</i>	<i>3,815.25</i>	<i>3,393.37</i>
<i>Taxes for county,</i>	<i>2,168.73</i>	<i>1,415.00</i>	<i>1,503.00</i>	<i>1,854.90</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>702.84</i>	<i>1,386.22</i>	<i>731.99</i>	<i>40.02</i>
<i>All other,</i>	<i>350.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$29,155.04	\$37,617.37	\$36,159.53	\$28,277.29
Permanent debt (except from sinking funds),	575.50	6,050.00	4,967.50	1,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,747.83	1,059.66	1,812.67	5,482.42
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	31,000.00	39,500.00	43,000.00	7,000.00
Transfers (except to sinking funds) and refunds,	34.00	1,784.29	9.05	1,165.89
Agency, trust, and investment,	6,041.82	5,921.22	6,050.24	5,288.29
<b>Total payments,</b>	<b>\$69,554.19</b>	<b>\$91,932.54</b>	<b>\$91,998.99</b>	<b>\$48,213.89</b>
<i>Balance on hand, including funds,</i>	<i>4,691.85</i>	<i>3,499.24</i>	<i>2,192.12</i>	<i>10,538.80</i>
<b>GRAND TOTAL,</b>	<b>\$74,246.04</b>	<b>\$95,431.78</b>	<b>\$94,191.11</b>	<b>\$58,752.69</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 20.

RECEIPTS.	Upton POPULATION 2,036	Wayland POPULATION 2,033	Ashland POPULATION 2,005	Bellingham POPULATION 1,953
<b>REVENUE.</b>	<b>\$29,031.25</b>	<b>\$56,331.24</b>	<b>\$38,719.09</b>	<b>\$24,210.87</b>
<b>General,</b>	<b>23,494.21</b>	<b>46,098.02</b>	<b>30,269.38</b>	<b>20,541.36</b>
<i>Taxes,</i>	<i>21,361.88</i>	<i>44,962.32</i>	<i>28,009.73</i>	<i>17,896.77</i>
Property and poll,	20,879.19	40,260.52	27,040.92	15,642.61
Corporation, bank, etc.,	482.69	4,702.40	968.81	2,253.16
<i>Licenses and permits,</i>	<i>43.00</i>	<i>5.00</i>	<i>12.00</i>	<i>30.00</i>
<i>Fines and forfeits,</i>	<i>25.00</i>	<i>9.16</i>	<i>.96</i>	<i>25.09</i>
<i>Grants and gifts,</i>	<i>2,064.33</i>	<i>1,120.94</i>	<i>2,246.69</i>	<i>2,590.59</i>
For expenses,	2,064.33	1,120.94	2,246.69	2,590.59
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>5,537.04</b>	<b>10,233.22</b>	<b>8,449.71</b>	<b>3,669.51</b>
<i>Special assessments,</i>	<i>—</i>	<i>561.63</i>	<i>283.50</i>	<i>—</i>
To meet expenses,	—	561.63	283.50	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>82.92</i>	<i>1,622.55</i>	<i>737.78</i>	<i>356.34</i>
<i>Departmental,</i>	<i>4,868.94</i>	<i>2,574.10</i>	<i>2,882.29</i>	<i>3,034.23</i>
General government,	455.00	111.20	348.50	32.73
Protection of persons and property,	678.41	1,045.10	185.21	79.66
Health and sanitation,	—	—	—	66.86
Highways,	1.25	19.61	2.50	—
Charities,	1,476.35	29.84	499.28	2,287.07
Soldiers' benefits,	2,087.00	846.00	1,190.00	364.00
Schools,	168.50	488.97	136.80	137.50
Libraries,	2.43	33.38	30.00	.41
Recreation,	—	—	—	—
Unclassified,	—	—	490.00	66.00
<i>Public service enterprises,</i>	<i>—</i>	<i>2,424.08</i>	<i>3,223.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	2,418.08	3,223.00	—
All other,	—	6.00	—	—
<i>Cemeteries,</i>	<i>484.80</i>	<i>215.90</i>	<i>498.03</i>	<i>70.45</i>
<i>Interest,</i>	<i>100.38</i>	<i>2,834.96</i>	<i>836.11</i>	<i>208.49</i>
On sinking funds,	—	1,362.76	—	—
On trust and investment funds,	40.40	667.34	—	—
All other,	59.98	804.86	830.11	208.49
<b>NON-REVENUE.</b>	<b>\$13,024.57</b>	<b>\$75,100.84</b>	<b>\$28,876.54</b>	<b>\$24,021.12</b>
<b>Offsets to outlays,</b>	<b>—</b>	<b>4,948.16</b>	<b>1,087.96</b>	<b>2,210.91</b>
<i>Departmental,</i>	<i>—</i>	<i>4,948.16</i>	<i>1,000.00</i>	<i>2,210.91</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>87.96</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>8,003.55</b>	<b>57,000.00</b>	<b>22,668.09</b>	<b>18,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>7,000.00</i>	<i>2,500.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>8,000.00</i>	<i>50,000.00</i>	<i>20,000.00</i>	<i>18,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>168.09</i>	<i>—</i>
<i>Premiums,</i>	<i>3.55</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>143.00</b>	<b>1,403.80</b>	<b>—</b>	<b>93.81</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>143.00</i>	<i>1,403.80</i>	<i>—</i>	<i>93.81</i>
<b>Refunds,</b>	<b>—</b>	<b>—</b>	<b>12.92</b>	<b>202.68</b>
<b>Agency, trust, and investment,</b>	<b>4,878.02</b>	<b>11,743.88</b>	<b>5,107.57</b>	<b>3,513.72</b>
<i>Taxes and licenses for State,</i>	<i>3,217.50</i>	<i>7,507.50</i>	<i>3,217.50</i>	<i>2,242.50</i>
<i>Taxes for county,</i>	<i>1,459.00</i>	<i>3,903.32</i>	<i>1,672.85</i>	<i>801.61</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>201.52</i>	<i>333.06</i>	<i>217.22</i>	<i>469.61</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$29,031.25	\$61,279.40	\$39,807.05	\$26,421.78
Premiums,	3.55	—	—	—
Municipal indebtedness,	8,000.00	57,000.00	22,668.09	18,000.00
Transfers and refunds,	143.00	1,408.80	12.92	296.49
Agency, trust, and investment,	4,878.02	11,743.88	5,107.57	3,513.72
<b>Total receipts,</b>	<b>\$42,055.82</b>	<b>\$131,432.08</b>	<b>\$67,595.63</b>	<b>\$48,231.99</b>
<i>Balance on hand, including funds,</i>	<i>4,581.41</i>	<i>4,499.23</i>	<i>6,277.55</i>	<i>2,257.95</i>
<b>GRAND TOTAL,</b>	<b>\$46,637.23</b>	<b>\$135,931.31</b>	<b>\$73,873.18</b>	<b>\$50,489.94</b>

## Graded According to Population of 1915 — Continued.

## GROUP 20.

PAYMENTS.	Upton POPULATION 2,036	Wayland POPULATION 2,033	Ashland POPULATION 2,005	Bellingham POPULATION 1,953
<b>Maintenance,</b> . . . . .	<b>\$28,333.36</b>	<b>\$45,934.83</b>	<b>\$31,651.88</b>	<b>\$22,015.51</b>
<i>Departmental,</i> . . . . .	27,594.77	43,943.31	29,666.39	21,908.08
General government, . . . . .	2,732.58	3,779.54	2,435.59	1,495.04
Protection of persons and property, . . . . .	1,874.75	5,076.06	2,763.56	880.01
Health and sanitation, . . . . .	219.71	514.38	485.42	348.76
Highways, . . . . .	4,329.54	8,726.02	5,303.22	3,872.60
Charities, . . . . .	4,726.90	1,898.37	3,035.52	3,807.72
Soldiers' benefits, . . . . .	2,774.42	1,235.40	1,433.75	512.00
Schools, . . . . .	10,127.24	18,775.40	12,465.22	10,430.44
Libraries, . . . . .	426.72	2,643.42	977.61	346.51
Recreation, . . . . .	—	—	195.37	—
Pensions, . . . . .	—	—	—	—
Unclassified, . . . . .	382.91	1,294.72	471.13	215.00
<i>Public service enterprises,</i> . . . . .	—	1,260.74	1,263.80	—
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	1,260.74	1,263.80	—
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	738.69	730.78	821.69	107.43
<i>Administration of trust funds,</i> . . . . .	—	—	—	—
<b>Interest,</b> . . . . .	<b>376.85</b>	<b>4,185.82</b>	<b>2,637.26</b>	<b>837.17</b>
<i>Loans, general purposes,</i> . . . . .	376.85	4,185.82	683.26	837.17
<i>Loans, public service enterprises,</i> . . . . .	—	—	2,054.00	—
<i>Loans, cemeteries,</i> . . . . .	—	—	—	—
<b>Outlays,</b> . . . . .	<b>—</b>	<b>10,337.50</b>	<b>1,640.05</b>	<b>3,601.65</b>
<i>Departmental,</i> . . . . .	—	9,959.29	784.16	3,601.65
General government, . . . . .	—	—	—	99.29
Protection of persons and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	20.98	—
Highways, . . . . .	—	9,959.29	190.25	3,452.36
Charities, . . . . .	—	—	—	—
Schools, . . . . .	—	—	469.71	50.00
Libraries, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	103.21	—
Unclassified, . . . . .	—	—	—	—
<i>Public service enterprises,</i> . . . . .	—	378.21	855.90	—
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	378.21	855.90	—
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>10,200.00</b>	<b>57,000.00</b>	<b>23,200.00</b>	<b>19,100.00</b>
<i>From sinking funds,</i> . . . . .	—	—	—	—
<i>From revenue and other sources,</i> . . . . .	2,200.00	4,600.00	3,200.00	3,100.00
<i>Bonds refunded, current year,</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans),</i> . . . . .	8,000.00	52,600.00	20,000.00	16,000.00
<i>Warrants or orders, previous years,</i> . . . . .	—	—	—	—
<b>Transfers,</b> . . . . .	<b>143.00</b>	<b>1,408.80</b>	<b>—</b>	<b>93.81</b>
<i>To sinking funds from revenue,</i> . . . . .	—	1,408.80	—	—
<i>All other,</i> . . . . .	143.00	—	—	93.81
<b>Refunds,</b> . . . . .	<b>—</b>	<b>—</b>	<b>12.92</b>	<b>202.68</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>4,860.27</b>	<b>14,566.53</b>	<b>5,107.57</b>	<b>3,513.72</b>
<i>Taxes and licenses for State,</i> . . . . .	3,217.75	7,607.60	3,217.50	2,242.60
<i>Taxes for county,</i> . . . . .	1,459.00	3,903.32	1,672.85	801.61
<i>Expenditures for grade crossings,</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds,</i> . . . . .	183.52	3,155.71	217.22	469.61
<i>All other,</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest, . . . . .	\$28,710.21	\$50,120.65	\$34,289.14	\$22,852.68
Permanent debt (except from sinking funds), . . . . .	2,200.00	4,500.00	3,200.00	3,100.00
Sinking fund requirements from revenue, . . . . .	—	1,408.80	—	—
Outlays, . . . . .	—	10,337.50	1,640.05	3,601.65
Permanent debt from sinking funds, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans, . . . . .	8,000.00	52,500.00	20,000.00	16,000.00
Transfers (except to sinking funds) and refunds, . . . . .	143.00	—	12.92	296.49
Agency, trust, and investment, . . . . .	4,860.27	14,566.53	5,107.57	3,513.72
<b>Total payments,</b> . . . . .	<b>\$43,913.48</b>	<b>\$133,433.48</b>	<b>\$64,249.68</b>	<b>\$49,364.54</b>
Balance on hand, including funds, . . . . .	2,723.75	2,497.83	9,623.50	1,125.40
<b>GRAND TOTAL,</b> . . . . .	<b>\$46,637.23</b>	<b>\$135,931.31</b>	<b>\$73,873.18</b>	<b>\$50,489.94</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 21.

RECEIPTS.	East Longmeadow POPULATION 1,939	Duxbury POPULATION 1,921	Stockbridge POPULATION 1,901	Southborough POPULATION 1,898
<b>REVENUE.</b>	<b>\$33,499.10</b>	<b>\$49,320.85</b>	<b>\$75,262.69</b>	<b>\$51,853.68</b>
<b>General,</b>	<b>28,449.24</b>	<b>46,044.44</b>	<b>72,278.25</b>	<b>42,481.44</b>
<i>Taxes,</i>	<i>24,073.63</i>	<i>46,541.92</i>	<i>72,160.63</i>	<i>39,970.18</i>
Property and poll,	23,121.31	43,373.69	68,174.13	28,102.30
Corporation, bank, etc.,	951.72	2,168.23	3,975.90	11,867.88
<i>Licenses and permits,</i>	<i>8.00</i>	<i>54.75</i>	<i>47.50</i>	<i>89.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>3.98</i>	<i>80.72</i>	<i>61.69</i>
<i>Grants and gifts,</i>	<i>4,373.21</i>	<i>443.79</i>	<i>—</i>	<i>2,420.67</i>
For expenses,	4,373.21	443.79	—	2,420.57
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>5,049.86</b>	<b>3,276.41</b>	<b>2,984.44</b>	<b>9,372.24</b>
<i>Special assessments,</i>	<i>—</i>	<i>285.34</i>	<i>—</i>	<i>762.40</i>
To meet expenses,	—	285.34	—	762.40
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>659.41</i>	<i>—</i>	<i>—</i>	<i>3,439.10</i>
<i>Departmental,</i>	<i>1,196.88</i>	<i>2,370.18</i>	<i>2,469.78</i>	<i>3,648.64</i>
General government,	185.60	184.45	599.30	206.73
Protection of persons and property,	—	238.28	19.00	919.92
Health and sanitation,	90.15	11.25	—	—
Highways,	9.80	73.16	11.00	—
Charities,	513.63	243.07	648.38	688.89
Soldiers' benefits,	150.00	1,486.50	852.00	1,050.00
Schools,	230.70	133.42	320.10	648.21
Libraries,	17.00	—	—	21.79
Recreation,	—	—	10.00	5.00
Unclassified,	—	—	—	108.00
<i>Public service enterprises,</i>	<i>2,885.49</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	2,885.49	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>61.00</i>	<i>—</i>	<i>1,091.00</i>
<i>Interest,</i>	<i>308.08</i>	<i>559.94</i>	<i>524.66</i>	<i>431.20</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	29.52	20.00	524.66	126.36
All other,	278.56	539.94	—	304.84
<b>NON-REVENUE.</b>	<b>\$34,722.82</b>	<b>\$49,620.54</b>	<b>\$48,005.13</b>	<b>\$43,391.91</b>
<b>Offsets to outlays,</b>	<b>3,173.80</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Departmental,</i>	<i>3,173.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>28,237.50</b>	<b>36,666.66</b>	<b>25,000.00</b>	<b>27,000.00</b>
<i>Loans, general purposes,</i>	<i>2,000.00</i>	<i>6,666.66</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>23,700.00</i>	<i>30,000.00</i>	<i>25,000.00</i>	<i>27,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>37.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>33.46</b>	<b>—</b>	<b>—</b>	<b>2,271.63</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>33.46</i>	<i>—</i>	<i>—</i>	<i>2,271.63</i>
<b>Refunds,</b>	<b>13.47</b>	<b>312.18</b>	<b>—</b>	<b>32.53</b>
<b>Agency, trust, and investment,</b>	<b>3,264.59</b>	<b>12,641.70</b>	<b>23,005.13</b>	<b>14,087.75</b>
<i>Taxes and licenses for State,</i>	<i>2,340.00</i>	<i>7,312.75</i>	<i>12,947.03</i>	<i>9,165.00</i>
<i>Taxes for county,</i>	<i>924.59</i>	<i>4,203.95</i>	<i>9,011.50</i>	<i>4,165.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>1,125.60</i>	<i>1,046.60</i>	<i>767.75</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$36,672.90	\$49,320.85	\$75,262.69	\$51,853.68
Premiums,	37.50	—	—	—
Municipal indebtedness,	28,200.00	36,666.66	25,000.00	27,000.00
Transfers and refunds,	46.93	312.18	—	2,304.16
Agency, trust, and investment,	3,264.59	12,641.70	23,005.13	14,087.75
<b>Total receipts,</b>	<b>\$68,221.92</b>	<b>\$98,941.39</b>	<b>\$123,267.82</b>	<b>\$95,245.59</b>
<i>Balance on hand, including funds,</i>	<i>698.99</i>	<i>11,986.99</i>	<i>2,707.22</i>	<i>6,813.38</i>
<b>GRAND TOTAL,</b>	<b>\$68,920.91</b>	<b>\$110,928.38</b>	<b>\$125,975.04</b>	<b>\$102,068.97</b>

## Graded According to Population of 1915 — Continued.

## GROUP 21.

PAYMENTS.	East Longmeadow POPULATION 1,939	Duxbury POPULATION 1,921	Stockbridge POPULATION 1,901	Southborough POPULATION 1,898
<b>Maintenance,</b>	<b>\$26,868.15</b>	<b>\$39,264.82</b>	<b>\$57,631.05</b>	<b>\$46,173.16</b>
<i>Departmental,</i>	<i>24,351.61</i>	<i>38,152.73</i>	<i>56,229.07</i>	<i>45,122.32</i>
General government,	2,208.26	3,684.38	4,800.96	2,180.41
Protection of persons and property,	674.22	4,182.22	3,222.53	4,814.30
Health and sanitation,	180.11	1,087.39	2,703.38	690.92
Highways,	4,933.93	7,826.23	16,595.62	11,713.91
Charities,	986.67	4,690.33	2,784.28	3,463.74
Soldiers' benefits,	110.00	1,649.50	1,114.45	1,020.00
Schools,	14,884.19	13,331.21	21,668.03	17,145.74
Libraries,	238.17	1,020.00	1,226.49	1,890.84
Recreation,	—	—	230.68	418.12
Pensions,	—	—	—	—
Unclassified,	136.06	781.47	1,882.65	1,784.34
<i>Public service enterprises,</i>	<i>2,516.54</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	2,516.54	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,112.09</i>	<i>1,401.98</i>	<i>1,060.84</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>2,951.01</b>	<b>2,353.73</b>	<b>3,130.00</b>	<b>1,606.34</b>
<i>Loans, general purposes,</i>	<i>1,119.97</i>	<i>2,353.73</i>	<i>3,130.00</i>	<i>1,606.34</i>
<i>Loans, public service enterprises,</i>	<i>1,831.04</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>10,852.40</b>	<b>23,836.63</b>	<b>4,042.65</b>	<b>1,347.39</b>
<i>Departmental,</i>	<i>8,012.56</i>	<i>23,707.38</i>	<i>4,042.65</i>	<i>746.37</i>
General government,	828.40	500.00	—	—
Protection of persons and property,	—	1,820.25	3,087.58	—
Health and sanitation,	—	—	—	—
Highways,	5,545.77	20,961.23	684.99	668.84
Charities,	—	—	—	—
Schools,	1,437.77	—	—	77.53
Libraries,	200.62	—	—	—
Recreation,	—	425.90	—	—
Unclassified,	—	—	270.08	—
<i>Public service enterprises,</i>	<i>2,839.84</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	2,839.84	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>129.25</i>	<i>—</i>	<i>601.02</i>
<b>Municipal indebtedness,</b>	<b>24,250.00</b>	<b>28,000.00</b>	<b>35,000.00</b>	<b>31,000.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,250.00</i>	<i>8,000.00</i>	<i>10,000.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>20,000.00</i>	<i>25,000.00</i>	<i>27,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>33.46</b>	<b>—</b>	<b>—</b>	<b>2,271.63</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>33.46</i>	<i>—</i>	<i>—</i>	<i>2,271.63</i>
<b>Refunds,</b>	<b>13.47</b>	<b>312.18</b>	<b>—</b>	<b>32.53</b>
<b>Agency, trust, and investment,</b>	<b>3,264.59</b>	<b>12,641.70</b>	<b>21,959.03</b>	<b>14,117.00</b>
<i>Taxes and licenses for State,</i>	<i>2,340.00</i>	<i>7,312.75</i>	<i>12,947.63</i>	<i>9,165.00</i>
<i>Taxes for county,</i>	<i>924.59</i>	<i>4,203.95</i>	<i>9,011.50</i>	<i>4,155.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>1,125.00</i>	<i>—</i>	<i>797.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$29,819.16	\$41,618.55	\$60,761.05	\$47,779.50
Permanent debt (except from sinking funds),	4,250.00	8,000.00	10,000.00	4,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	10,852.40	23,836.63	4,042.65	1,347.39
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	20,000.00	20,000.00	25,000.00	27,000.00
Transfers (except to sinking funds) and refunds,	46.93	312.18	—	2,304.16
Agency, trust, and investment,	3,264.59	12,641.70	21,959.03	14,117.00
<b>Total payments,</b>	<b>\$68,233.08</b>	<b>\$106,409.06</b>	<b>\$121,762.73</b>	<b>\$96,548.05</b>
<i>Balance on hand, including funds,</i>	<i>687.83</i>	<i>4,519.32</i>	<i>4,212.31</i>	<i>5,510.92</i>
<b>GRAND TOTAL,</b>	<b>\$68,920.91</b>	<b>\$110,928.38</b>	<b>\$125,975.04</b>	<b>\$102,058.97</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 22.**

RECEIPTS.	Rutland POPULATION 1,895	Hamilton POPULATION 1,879	Sheffield POPULATION 1,862	Colrain POPULATION 1,829
<b>REVENUE.</b>	<b>\$25,339.52</b>	<b>\$59,507.24</b>	<b>\$26,614.92</b>	<b>\$24,013.06</b>
<b>General,</b>	<b>19,876.15</b>	<b>54,794.97</b>	<b>23,493.30</b>	<b>22,547.77</b>
<i>Taxes,</i>	<i>17,714.07</i>	<i>53,176.73</i>	<i>26,172.61</i>	<i>18,360.09</i>
Property and poll,	17,709.93	42,928.09	13,688.22	17,295.84
Corporation, bank, etc.,	4.14	10,248.64	6,484.39	1,064.25
<i>Licenses and permits,</i>	<i>51.60</i>	<i>1,854.56</i>	<i>432.25</i>	<i>11.00</i>
<i>Fines and forfeits,</i>	<i>10.00</i>	<i>10.00</i>	<i>51.77</i>	<i>50.00</i>
<i>Grants and gifts,</i>	<i>2,100.68</i>	<i>255.74</i>	<i>2,836.67</i>	<i>4,126.68</i>
For expenses,	2,100.58	253.74	2,836.67	4,026.68
For outlays,	—	—	—	100.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>5,463.37</b>	<b>4,712.27</b>	<b>3,121.62</b>	<b>1,465.29</b>
<i>Special assessments,</i>	<i>—</i>	<i>1,104.79</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	1,104.79	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>1,100.77</i>	<i>1,434.28</i>	<i>—</i>
<i>Departmental,</i>	<i>1,052.31</i>	<i>1,693.42</i>	<i>1,562.28</i>	<i>816.71</i>
General government,	353.25	38.70	191.00	52.75
Protection of persons and property,	11.00	105.50	35.74	5.00
Health and sanitation,	—	—	—	—
Highways,	—	260.85	—	—
Charities,	—	590.50	282.80	295.87
Soldiers' benefits,	304.00	600.00	940.00	288.00
Schools,	360.61	87.96	100.00	167.50
Libraries,	23.45	9.91	12.74	7.00
Recreation,	—	—	—	—
Unclassified,	—	—	—	.59
<i>Public service enterprises,</i>	<i>5,919.96</i>	<i>—</i>	<i>20.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	3,919.96	—	—	—
All other,	—	—	20.00	—
<i>Cemeteries,</i>	<i>15.00</i>	<i>180.00</i>	<i>27.46</i>	<i>—</i>
<i>Interest,</i>	<i>476.10</i>	<i>633.29</i>	<i>27.60</i>	<i>648.58</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	65.00	12.04	641.60
All other,	476.10	568.29	15.56	6.98
<b>NON-REVENUE.</b>	<b>\$31,197.88</b>	<b>\$58,239.63</b>	<b>\$19,604.77</b>	<b>\$28,069.56</b>
<b>Offsets to outlays,</b>	<b>6,814.69</b>	<b>—</b>	<b>7,817.32</b>	<b>2,305.70</b>
<i>Departmental,</i>	<i>6,814.69</i>	<i>—</i>	<i>7,817.32</i>	<i>2,305.70</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>21,400.00</b>	<b>35,000.00</b>	<b>6,002.00</b>	<b>19,995.20</b>
<i>Loans, general purposes,</i>	<i>2,400.00</i>	<i>—</i>	<i>—</i>	<i>5,960.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>19,000.00</i>	<i>35,000.00</i>	<i>6,000.00</i>	<i>14,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>2.00</i>	<i>25.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.20</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>580.40</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>580.40</i>
<b>Refunds,</b>	<b>3.65</b>	<b>592.14</b>	<b>95.35</b>	<b>—</b>
<b>Agency, trust, and investment,</b>	<b>2,979.54</b>	<b>22,647.49</b>	<b>5,690.10</b>	<b>5,188.26</b>
<i>Taxes and licenses for State,</i>	<i>2,047.50</i>	<i>12,930.50</i>	<i>3,257.75</i>	<i>2,145.00</i>
<i>Taxes for county,</i>	<i>928.00</i>	<i>9,150.43</i>	<i>2,403.07</i>	<i>2,339.88</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4.04</i>	<i>586.56</i>	<i>29.28</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>703.38</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$32,154.21	\$59,507.24	\$34,432.24	\$26,318.76
Premiums,	—	—	—	10.20
Municipal indebtedness,	21,400.00	35,000.00	6,002.00	19,985.00
Transfers and refunds,	3.65	592.14	95.35	580.40
Agency, trust, and investment,	2,979.54	22,647.49	5,690.10	5,188.26
<b>Total receipts,</b>	<b>\$56,537.40</b>	<b>\$117,746.87</b>	<b>\$46,219.69</b>	<b>\$52,082.62</b>
<i>Balance on hand, including funds,</i>	<i>2,533.43</i>	<i>14,040.80</i>	<i>3,091.43</i>	<i>745.50</i>
<b>GRAND TOTAL,</b>	<b>\$59,070.83</b>	<b>\$131,787.67</b>	<b>\$49,311.12</b>	<b>\$52,828.12</b>

## Graded According to Population of 1915 — Continued.

## GROUP 22.

PAYMENTS.	Rutland POPULATION 1,895	Hamilton POPULATION 1,879	Sheffield POPULATION 1,862	Colrain POPULATION 1,829
<b>Maintenance,</b>	<b>\$18,316.92</b>	<b>\$52,244.95</b>	<b>\$23,061.95</b>	<b>\$20,978.26</b>
<i>Departmental,</i>	<i>16,107.66</i>	<i>51,915.09</i>	<i>23,024.99</i>	<i>20,978.26</i>
General government,	1,980.68	5,779.73	1,426.75	1,256.53
Protection of persons and property,	628.99	6,520.07	235.89	184.23
Health and sanitation,	325.25	516.82	417.55	271.43
Highways,	3,386.51	16,702.23	6,683.86	3,916.48
Charities,	1,205.81	3,829.26	2,289.34	2,224.10
Soldiers' benefits,	372.00	1,106.58	1,000.00	300.00
Schools,	7,540.31	15,911.32	10,340.47	11,954.96
Libraries,	350.79	602.26	269.10	660.74
Recreation,	36.62	22.11	—	—
Pensions,	—	—	—	—
Unclassified,	280.70	924.71	362.03	209.79
<i>Public service enterprises,</i>	<i>2,117.36</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	2,117.36	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>91.90</i>	<i>329.86</i>	<i>56.96</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>2,016.62</b>	<b>1,175.38</b>	<b>100.00</b>	<b>353.00</b>
<i>Loans, general purposes,</i>	<i>1,414.62</i>	<i>1,175.38</i>	<i>100.00</i>	<i>353.00</i>
<i>Loans, public service enterprises,</i>	<i>602.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>7,723.50</b>	<b>4,187.85</b>	<b>13,429.35</b>	<b>8,133.69</b>
<i>Departmental,</i>	<i>7,275.25</i>	<i>3,711.74</i>	<i>13,429.35</i>	<i>8,133.69</i>
General government,	655.17	—	304.27	—
Protection of persons and property,	103.50	—	—	—
Health and sanitation,	—	—	—	—
Highways,	6,516.58	3,711.74	13,125.08	7,648.69
Charities,	—	—	—	—
Schools,	—	—	—	485.00
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>448.25</i>	<i>476.11</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	448.25	—	—	—
All other,	—	476.11	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>23,700.00</b>	<b>21,980.00</b>	<b>6,000.00</b>	<b>16,192.71</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,700.00</i>	<i>1,980.00</i>	<i>—</i>	<i>400.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>18,000.00</i>	<i>20,000.00</i>	<i>6,000.00</i>	<i>14,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,792.71</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>580.40</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>580.40</i>
<b>Refunds,</b>	<b>3.65</b>	<b>592.14</b>	<b>95.35</b>	<b>—</b>
<b>Agency, trust, and investment,</b>	<b>2,979.54</b>	<b>22,647.49</b>	<b>5,690.10</b>	<b>5,188.26</b>
<i>Taxes and licenses for State,</i>	<i>2,047.50</i>	<i>12,930.50</i>	<i>3,267.75</i>	<i>2,145.00</i>
<i>Taxes for county,</i>	<i>928.00</i>	<i>9,130.43</i>	<i>2,403.07</i>	<i>2,539.88</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4.04</i>	<i>586.56</i>	<i>29.28</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>708.88</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$20,333.54	\$53,420.33	\$23,161.95	\$21,331.26
Permanent debt (except from sinking funds),	5,700.00	1,980.00	—	400.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	7,723.50	4,187.85	13,429.35	8,133.69
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	18,000.00	20,000.00	6,000.00	15,792.71
Transfers (except to sinking funds) and refunds,	3.65	592.14	95.35	580.40
Agency, trust, and investment,	2,979.54	22,647.49	5,690.10	5,188.26
<b>Total payments,</b>	<b>\$54,740.23</b>	<b>\$102,827.81</b>	<b>\$48,376.75</b>	<b>\$51,426.32</b>
<i>Balance on hand, including funds,</i>	<i>4,380.60</i>	<i>28,959.86</i>	<i>984.87</i>	<i>1,401.80</i>
<b>GRAND TOTAL,</b>	<b>\$59,070.83</b>	<b>\$131,787.67</b>	<b>\$49,311.12</b>	<b>\$52,828.12</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 23.

RECEIPTS.	Dennis POPULATION 1,822	Townsend POPULATION 1,812	Raynham POPULATION 1,810	Northborough POPULATION 1,797
<b>REVENUE.</b>	<b>\$29,591.57</b>	<b>\$33,981.93</b>	<b>\$21,648.05</b>	<b>\$41,138.21</b>
<b>General,</b>	<b>27,605.09</b>	<b>26,963.41</b>	<b>18,243.88</b>	<b>27,626.00</b>
<i>Taxes,</i>	<i>25,696.19</i>	<i>24,893.30</i>	<i>18,987.17</i>	<i>24,893.47</i>
Property and poll,	24,390.08	23,122.71	10,265.38	22,273.18
Corporation, bank, etc.,	1,306.11	1,770.59	3,721.79	2,620.29
<i>Licenses and permits,</i>	<i>18.00</i>	<i>34.75</i>	<i>2.00</i>	<i>5.00</i>
<i>Fines and forfeits,</i>	<i>98.69</i>	<i>32.11</i>	<i>35.42</i>	<i>15.01</i>
<i>Grants and gifts,</i>	<i>1,792.21</i>	<i>1,995.63</i>	<i>4,214.68</i>	<i>2,716.52</i>
For expenses,	1,792.21	1,986.63	4,214.68	2,716.52
For outlays,	—	9.00	—	—
<i>All other,</i>	<i>—</i>	<i>7.62</i>	<i>4.61</i>	<i>—</i>
<b>Commercial,</b>	<b>1,986.48</b>	<b>7,018.52</b>	<b>3,404.17</b>	<b>13,512.21</b>
<i>Special assessments,</i>	<i>—</i>	<i>278.00</i>	<i>113.26</i>	<i>379.72</i>
To meet expenses,	—	240.00	113.26	379.72
To meet outlays,	—	36.60	—	—
<i>Privileges,</i>	<i>71.35</i>	<i>—</i>	<i>1,961.11</i>	<i>1,841.60</i>
<i>Departmental,</i>	<i>1,542.42</i>	<i>5,048.75</i>	<i>1,087.00</i>	<i>3,432.02</i>
General government,	—	757.13	22.00	882.48
Protection of persons and property,	41.86	765.62	2.00	1,494.99
Health and sanitation,	—	1.50	—	—
Highways,	17.14	184.69	—	21.42
Charities,	318.42	2,051.84	109.00	269.27
Soldiers' benefits,	990.00	644.00	918.00	564.00
Schools,	175.00	594.92	21.00	187.22
Libraries,	—	49.05	—	55.71
Recreation,	—	—	—	—
Unclassified,	—	—	15.00	6.93
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>50.00</i>	<i>4,760.23</i>
Electric light,	—	—	—	—
Water,	—	—	—	4,745.50
All other,	—	—	50.00	4.73
<i>Cemeteries,</i>	<i>—</i>	<i>959.49</i>	<i>119.76</i>	<i>759.37</i>
<i>Interest,</i>	<i>372.71</i>	<i>733.68</i>	<i>73.04</i>	<i>2,299.27</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	222.62	70.76	5.44	1,693.25
All other,	150.09	662.92	67.60	606.02
<b>NON-REVENUE.</b>	<b>\$20,236.11</b>	<b>\$32,660.08</b>	<b>\$12,234.41</b>	<b>\$29,116.74</b>
<b>Offsets to outlays,</b>	<b>140.00</b>	<b>899.17</b>	<b>—</b>	<b>2,000.00</b>
<i>Departmental,</i>	<i>140.00</i>	<i>899.17</i>	<i>—</i>	<i>2,000.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>14,500.00</b>	<b>25,000.00</b>	<b>8,000.00</b>	<b>15,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>14,500.00</i>	<i>25,000.00</i>	<i>8,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>25.56</b>	<b>—</b>	<b>86.14</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>25.56</i>	<i>—</i>	<i>86.14</i>
<b>Refunds,</b>	<b>271.55</b>	<b>431.07</b>	<b>5.85</b>	<b>23.93</b>
<b>Agency, trust, and investment,</b>	<b>5,324.56</b>	<b>6,304.28</b>	<b>4,228.56</b>	<b>12,006.67</b>
<i>Taxes and licenses for State,</i>	<i>3,315.00</i>	<i>3,650.27</i>	<i>2,437.50</i>	<i>4,353.34</i>
<i>Taxes for county,</i>	<i>1,992.19</i>	<i>1,723.64</i>	<i>1,323.33</i>	<i>1,724.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>17.37</i>	<i>930.47</i>	<i>467.68</i>	<i>5,949.33</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$29,731.57	\$34,881.10	\$21,648.05	\$43,138.21
Premiums,	—	—	—	—
Municipal indebtedness,	14,500.00	25,000.00	8,000.00	15,000.00
Transfers and refunds,	271.55	456.63	5.85	110.07
Agency, trust, and investment,	5,324.56	6,304.28	4,228.56	12,006.67
<b>Total receipts,</b>	<b>\$49,827.68</b>	<b>\$66,642.01</b>	<b>\$33,882.46</b>	<b>\$70,254.95</b>
Balance on hand, including funds,	4,245.49	2,820.07	3,932.72	4,967.70
<b>GRAND TOTAL,</b>	<b>\$54,073.17</b>	<b>\$69,462.08</b>	<b>\$37,815.18</b>	<b>\$75,212.65</b>



## Graded According to Population of 1915 — Continued.

## GROUP 23.

PAYMENTS.	Dennis POPULATION 1,822	Townsend POPULATION 1,812	Raynham POPULATION 1,810	Northborough POPULATION 1,797
<b>Maintenance,</b> . . . . .	<b>\$24,425.48</b>	<b>\$29,997.17</b>	<b>\$18,827.32</b>	<b>\$36,456.82</b>
<i>Departmental,</i> . . . . .	<i>24,425.48</i>	<i>28,945.53</i>	<i>18,616.85</i>	<i>34,525.32</i>
General government, . . . . .	2,712.59	2,852.45	1,477.38	2,648.79
Protection of persons and property, . . . . .	1,170.56	3,723.62	1,082.58	4,897.17
Health and sanitation, . . . . .	297.80	378.60	166.85	229.57
Highways, . . . . .	4,677.71	4,102.66	3,547.66	6,821.28
Charities, . . . . .	3,365.94	3,211.99	1,641.78	2,852.90
Soldiers' benefits, . . . . .	978.00	706.00	1,055.42	827.00
Schools, . . . . .	10,960.94	12,503.35	9,392.05	13,115.08
Libraries, . . . . .	—	646.29	156.23	1,565.77
Recreation, . . . . .	—	303.09	1.80	265.02
Pensions, . . . . .	—	—	—	—
Unclassified, . . . . .	261.94	517.48	93.50	1,302.74
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,127.65</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	1,118.96
All other, . . . . .	—	—	—	8.69
<i>Cemeteries,</i> . . . . .	<i>—</i>	<i>1,061.64</i>	<i>212.07</i>	<i>798.85</i>
<i>Administration of trust funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>5.00</i>
<b>Interest,</b> . . . . .	<b>843.34</b>	<b>686.43</b>	<b>183.11</b>	<b>305.98</b>
<i>Loans, general purposes,</i> . . . . .	<i>843.34</i>	<i>686.43</i>	<i>183.11</i>	<i>305.98</i>
<i>Loans, public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b> . . . . .	<b>2,054.40</b>	<b>2,510.59</b>	<b>3,393.40</b>	<b>4,639.94</b>
<i>Departmental,</i> . . . . .	<i>2,054.40</i>	<i>2,510.59</i>	<i>3,393.40</i>	<i>4,639.94</i>
General government, . . . . .	—	230.85	165.40	150.00
Protection of persons and property, . . . . .	—	—	500.00	230.08
Health and sanitation, . . . . .	—	—	—	—
Highways, . . . . .	2,054.40	2,279.74	2,728.00	4,259.86
Charities, . . . . .	—	—	—	—
Schools, . . . . .	—	—	—	—
Libraries, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	—	—
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b> . . . . .	<b>15,801.37</b>	<b>28,554.53</b>	<b>8,000.00</b>	<b>20,000.00</b>
<i>From sinking funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i> . . . . .	<i>2,796.12</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i> . . . . .	<i>13,000.00</i>	<i>28,000.00</i>	<i>8,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i> . . . . .	<i>5.25</i>	<i>54.53</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b> . . . . .	<b>—</b>	<b>25.56</b>	<b>—</b>	<b>86.14</b>
<i>To sinking funds from revenue,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>25.56</i>	<i>—</i>	<i>86.14</i>
<b>Refunds,</b> . . . . .	<b>271.55</b>	<b>431.07</b>	<b>5.85</b>	<b>23.93</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>5,324.56</b>	<b>6,304.53</b>	<b>4,232.20</b>	<b>12,149.72</b>
<i>Taxes and licenses for State,</i> . . . . .	<i>3,316.00</i>	<i>3,650.52</i>	<i>2,437.60</i>	<i>4,333.34</i>
<i>Taxes for county,</i> . . . . .	<i>1,998.19</i>	<i>1,723.54</i>	<i>1,323.38</i>	<i>1,724.00</i>
<i>Expenditures for grade crossings,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i> . . . . .	<i>17.37</i>	<i>930.47</i>	<i>471.32</i>	<i>6,092.38</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest, . . . . .	\$25,268.82	\$30,683.60	\$19,010.43	\$36,762.80
Permanent debt (except from sinking funds), . . . . .	2,796.12	500.00	—	—
Sinking fund requirements from revenue, . . . . .	—	—	—	—
Outlays, . . . . .	2,054.40	2,510.59	3,393.40	4,639.94
Permanent debt from sinking funds, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans, . . . . .	13,005.25	28,054.53	8,000.00	20,000.00
Transfers (except to sinking funds) and refunds, . . . . .	271.55	456.63	5.85	110.07
Agency, trust, and investment, . . . . .	5,324.56	6,304.53	4,232.20	12,149.72
<b>Total payments,</b> . . . . .	<b>\$48,720.70</b>	<b>\$68,509.88</b>	<b>\$34,641.88</b>	<b>\$73,662.53</b>
Balance on hand, including funds, . . . . .	5,552.47	962.20	3,173.30	1,550.12
<b>GRAND TOTAL,</b> . . . . .	<b>\$54,073.17</b>	<b>\$69,462.08</b>	<b>\$37,815.18</b>	<b>\$75,212.65</b>

TABLE I. — *Summary of Financial Transactions.* Towns

## GROUP 24.

RECEIPTS.	Hanson POPULATION 1,796	Longmeadow POPULATION 1,782	Northfield POPULATION 1,782	Marshfield POPULATION 1,725
<b>REVENUE.</b>	<b>\$31,757.06</b>	<b>\$57,795.57</b>	<b>\$31,918.01</b>	<b>\$43,747.53</b>
<b>General,</b>	<b>26,632.84</b>	<b>44,224.12</b>	<b>27,561.12</b>	<b>38,293.34</b>
<i>Taxes,</i>	<i>24,655.93</i>	<i>43,468.97</i>	<i>26,344.54</i>	<i>37,242.74</i>
Property and poll,	19,514.45	40,247.00	24,654.89	35,739.79
Corporation, bank, etc.,	5,141.48	3,221.97	689.65	1,502.95
<i>Licenses and permits,</i>	<i>27.00</i>	<i>24.00</i>	<i>21.50</i>	<i>100.76</i>
<i>Fines and forfeits,</i>	<i>7.42</i>	<i>—</i>	<i>51.00</i>	<i>122.03</i>
<i>Grants and gifts,</i>	<i>1,942.49</i>	<i>731.15</i>	<i>2,144.08</i>	<i>827.82</i>
For expenses,	1,942.49	731.15	2,144.08	827.82
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>5,124.22</b>	<b>13,571.45</b>	<b>4,356.89</b>	<b>5,454.19</b>
<i>Special assessments,</i>	<i>—</i>	<i>3,096.91</i>	<i>—</i>	<i>768.83</i>
To meet expenses,	—	—	—	768.83
To meet outlays,	—	3,095.91	—	—
<i>Privileges,</i>	<i>1,331.18</i>	<i>1,802.98</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>2,886.91</i>	<i>446.65</i>	<i>2,609.62</i>	<i>3,919.22</i>
General government,	87.00	37.05	472.00	211.85
Protection of persons and property,	291.78	128.72	123.53	880.68
Health and sanitation,	24.64	—	—	—
Highways,	400.00	48.88	1,049.72	60.00
Charities,	389.96	108.00	100.02	566.40
Soldiers' benefits,	1,671.00	114.00	312.00	2,169.25
Schools,	21.53	—	419.47	2.60
Libraries,	—	—	15.88	27.44
Recreation,	—	9.00	—	—
Unclassified,	—	—	17.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>6,519.11</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	6,519.11	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>83.00</i>	<i>—</i>	<i>114.64</i>	<i>121.75</i>
<i>Interest,</i>	<i>824.13</i>	<i>1,707.80</i>	<i>1,732.63</i>	<i>644.39</i>
On sinking funds,	—	914.27	—	—
On trust and investment funds,	—	—	1,673.47	122.96
<i>All other,</i>	<i>824.13</i>	<i>793.53</i>	<i>59.16</i>	<i>521.43</i>
<b>NON-REVENUE.</b>	<b>\$23,414.87</b>	<b>\$42,716.82</b>	<b>\$26,741.61</b>	<b>\$30,763.81</b>
<b>Offsets to outlays,</b>	<b>2,046.98</b>	<b>3,910.47</b>	<b>980.95</b>	<b>1,471.10</b>
<i>Departmental,</i>	<i>2,046.98</i>	<i>1,182.26</i>	<i>980.95</i>	<i>1,471.10</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>2,727.21</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>15,339.35</b>	<b>30,000.00</b>	<b>17,000.00</b>	<b>20,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>15,000.00</i>	<i>30,000.00</i>	<i>17,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>339.35</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>101.92</b>	<b>600.00</b>	<b>745.58</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	101.92	600.00	745.58	—
<b>Refunds,</b>	<b>14.90</b>	<b>225.00</b>	<b>53.90</b>	<b>10.00</b>
<b>Agency, trust, and investment,</b>	<b>5,911.72</b>	<b>7,981.35</b>	<b>7,961.18</b>	<b>9,282.71</b>
<i>Taxes and licenses for State,</i>	<i>3,510.00</i>	<i>5,362.50</i>	<i>3,706.00</i>	<i>5,557.75</i>
<i>Taxes for county,</i>	<i>2,017.90</i>	<i>2,118.85</i>	<i>4,041.62</i>	<i>3,195.01</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>383.82</i>	<i>500.00</i>	<i>214.56</i>	<i>529.95</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$33,804.04	\$61,706.04	\$32,898.96	\$45,218.63
Premiums,	—	—	—	—
Municipal indebtedness,	15,339.35	30,000.00	17,000.00	20,000.00
Transfers and refunds,	116.82	825.00	799.48	10.00
Agency, trust, and investment,	5,911.72	7,981.35	7,961.18	9,282.71
<b>Total receipts,</b>	<b>\$55,171.93</b>	<b>\$100,512.39</b>	<b>\$58,659.62</b>	<b>\$74,511.34</b>
Balance on hand, including funds,	12,289.30	5,400.69	2,089.24	1,657.11
<b>GRAND TOTAL,</b>	<b>\$67,461.23</b>	<b>\$105,913.08</b>	<b>\$60,748.86</b>	<b>\$76,168.45</b>

## Graded According to Population of 1915 — Continued.

## GROUP 24.

PAYMENTS.	Hanson POPULATION 1,796	Longmeadow POPULATION 1,782	Northfield POPULATION 1,782	Marshfield POPULATION 1,725
<b>Maintenance,</b> . . . . .	<b>\$28,636.91</b>	<b>\$34,227.64</b>	<b>\$24,455.03</b>	<b>\$35,726.37</b>
<i>Departmental,</i> . . . . .	<i>28,457.41</i>	<i>31,328.63</i>	<i>24,117.99</i>	<i>35,546.87</i>
General government, . . . . .	2,050.46	3,721.25	2,369.43	3,033.99
Protection of persons and property, . . . . .	2,857.15	1,387.31	853.89	3,851.48
Health and sanitation, . . . . .	172.75	622.54	237.34	1,131.46
Highways, . . . . .	8,001.30	8,756.72	6,971.14	10,649.68
Charities, . . . . .	3,040.11	442.34	1,169.44	3,075.99
Soldiers' benefits, . . . . .	2,192.10	184.00	390.00	2,076.00
Schools, . . . . .	9,180.54	14,517.64	10,371.29	10,864.63
Libraries, . . . . .	632.50	743.67	1,042.30	506.87
Recreation, . . . . .	—	734.54	13.22	—
Pensions, . . . . .	—	—	—	—
Unclassified, . . . . .	330.50	218.62	699.94	356.77
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>2,899.01</i>	<i>—</i>	<i>—</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	2,899.01	—	—
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	<i>179.50</i>	<i>—</i>	<i>337.04</i>	<i>179.50</i>
<i>Administration of trust funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b> . . . . .	<b>425.00</b>	<b>4,372.19</b>	<b>1,613.17</b>	<b>957.91</b>
<i>Loans, general purposes,</i> . . . . .	<i>425.00</i>	<i>2,372.19</i>	<i>1,613.17</i>	<i>957.91</i>
<i>Loans, public service enterprises,</i> . . . . .	<i>—</i>	<i>1,600.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b> . . . . .	<b>7,698.51</b>	<b>22,187.64</b>	<b>3,396.89</b>	<b>4,022.65</b>
<i>Departmental,</i> . . . . .	<i>7,698.51</i>	<i>19,324.55</i>	<i>3,396.89</i>	<i>4,022.65</i>
General government, . . . . .	141.60	238.71	—	—
Protection of persons and property, . . . . .	1,253.23	265.87	480.00	—
Health and sanitation, . . . . .	—	6,382.25	—	—
Highways, . . . . .	6,150.20	7,229.90	2,393.79	4,022.65
Charities, . . . . .	—	—	—	—
Schools, . . . . .	153.48	5,000.00	523.10	—
Libraries, . . . . .	—	—	—	—
Recreation, . . . . .	—	207.82	—	—
Unclassified, . . . . .	—	—	—	—
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>2,863.09</i>	<i>—</i>	<i>—</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	2,863.09	—	—
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b> . . . . .	<b>10,362.94</b>	<b>33,100.00</b>	<b>8,200.00</b>	<b>17,000.00</b>
<i>From sinking funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i> . . . . .	<i>—</i>	<i>8,100.00</i>	<i>3,200.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i> . . . . .	<i>10,000.00</i>	<i>25,000.00</i>	<i>5,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years,</i> . . . . .	<i>362.94</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b> . . . . .	<b>101.92</b>	<b>600.00</b>	<b>745.58</b>	<b>—</b>
<i>To sinking funds from revenue,</i> . . . . .	<i>—</i>	<i>600.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i> . . . . .	<i>101.92</i>	<i>—</i>	<i>745.58</i>	<i>—</i>
<b>Refunds,</b> . . . . .	<b>14.90</b>	<b>225.00</b>	<b>53.90</b>	<b>10.00</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>5,910.90</b>	<b>9,181.35</b>	<b>7,962.24</b>	<b>9,405.67</b>
<i>Taxes and licenses for State,</i> . . . . .	<i>3,510.00</i>	<i>5,362.50</i>	<i>3,705.00</i>	<i>5,557.75</i>
<i>Taxes for county,</i> . . . . .	<i>2,017.90</i>	<i>2,118.35</i>	<i>4,041.62</i>	<i>3,195.01</i>
<i>Expenditures for grade crossings,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i> . . . . .	<i>383.00</i>	<i>1,700.00</i>	<i>215.62</i>	<i>652.91</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest, . . . . .	\$29,061.91	\$38,599.83	\$26,068.20	\$36,684.28
Permanent debt (except from sinking funds), . . . . .	—	8,100.00	3,200.00	2,000.00
Sinking fund requirements from revenue, . . . . .	—	600.00	—	—
Outlays, . . . . .	7,698.51	22,187.64	3,396.89	4,022.65
Permanent debt from sinking funds, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans, . . . . .	10,362.94	25,000.00	5,000.00	15,000.00
Transfers (except to sinking funds) and refunds, . . . . .	116.82	225.00	799.48	10.00
Agency, trust, and investment, . . . . .	5,910.90	9,181.35	7,962.24	9,405.67
<b>Total payments,</b> . . . . .	<b>\$53,151.08</b>	<b>\$103,893.82</b>	<b>\$66,426.21</b>	<b>\$67,122.60</b>
<i>Balance on hand, including funds,</i> . . . . .	<i>14,310.15</i>	<i>2,019.26</i>	<i>14,322.05</i>	<i>9,045.85</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$67,461.23</b>	<b>\$105,913.08</b>	<b>\$60,748.85</b>	<b>\$76,168.45</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 25.**

RECEIPTS.	Salisbury POPULATION 1,717	Carver POPULATION 1,701	Sherborn POPULATION 1,696	Essex POPULATION 1,677
<b>REVENUE.</b>	<b>\$33,602.25</b>	<b>\$33,686.14</b>	<b>\$34,572.78</b>	<b>\$32,480.73</b>
<b>General,</b>	<b>27,327.10</b>	<b>29,677.21</b>	<b>30,033.30</b>	<b>23,140.45</b>
<i>Taxes,</i>	<i>20,044.04</i>	<i>27,215.90</i>	<i>28,546.62</i>	<i>21,047.97</i>
Property and poll,	18,807.08	26,745.47	20,877.15	18,887.90
Corporation, bank, etc.,	1,236.96	470.43	7,669.47	2,160.07
<i>Licenses and permits,</i>	<i>5,001.50</i>	<i>19.00</i>	<i>38.00</i>	<i>9.00</i>
<i>Fines and forfeits,</i>	<i>466.00</i>	<i>171.00</i>	—	—
<i>Grants and gifts,</i>	<i>1,815.56</i>	<i>2,271.31</i>	<i>1,448.68</i>	<i>2,083.48</i>
For expenses,	1,713.56	1,671.31	1,448.68	2,083.48
For outlays,	102.00	600.00	—	—
<i>All other,</i>	—	—	—	—
<b>Commercial,</b>	<b>6,275.15</b>	<b>4,008.93</b>	<b>4,539.48</b>	<b>9,340.28</b>
<i>Special assessments,</i>	<i>416.56</i>	<i>787.20</i>	<i>604.94</i>	—
To meet expenses,	416.56	787.20	604.94	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,472.56</i>	—	<i>2.86</i>	<i>988.76</i>
<i>Departmental,</i>	<i>2,895.02</i>	<i>2,665.95</i>	<i>1,746.63</i>	<i>6,533.22</i>
General government,	—	311.39	137.24	120.75
Protection of persons and property,	872.09	1,349.31	129.30	308.67
Health and sanitation,	13.50	—	—	—
Highways,	11.50	5.50	44.25	1,093.82
Charities,	130.43	21.03	887.37	3,402.11
Soldiers' benefits,	1,798.00	592.00	300.00	1,358.00
Schools,	59.50	335.60	206.92	75.40
Libraries,	—	6.35	5.05	5.00
Recreation,	—	—	25.00	—
Unclassified,	10.00	144.77	11.50	169.47
<i>Public service enterprises,</i>	—	<i>1.33</i>	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	1.33	—	—
<i>Cemeteries,</i>	—	<i>175.68</i>	<i>416.15</i>	<i>503.00</i>
<i>Interest,</i>	<i>1,491.01</i>	<i>378.77</i>	<i>1,768.90</i>	<i>1,315.30</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	709.16	32.44	1,091.00	988.60
All other,	781.85	346.33	677.90	326.70
<b>NON-REVENUE.</b>	<b>\$39,466.00</b>	<b>\$42,955.29</b>	<b>\$35,939.17</b>	<b>\$26,382.32</b>
<b>Offsets to outlays,</b>	<b>8,056.43</b>	<b>277.00</b>	<b>900.00</b>	—
<i>Departmental,</i>	<i>8,056.43</i>	<i>277.00</i>	<i>900.00</i>	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
<b>Municipal indebtedness,</b>	<b>25,000.00</b>	<b>35,000.00</b>	<b>24,000.00</b>	<b>21,000.00</b>
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>24,000.00</i>	<i>21,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
<b>Transfers,</b>	—	—	<b>2,382.00</b>	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	—	<i>2,382.00</i>	—
<b>Refunds,</b>	<b>13.60</b>	<b>25.91</b>	<b>7.05</b>	—
<b>Agency, trust, and investment,</b>	<b>6,395.97</b>	<b>7,652.38</b>	<b>8,650.12</b>	<b>5,382.32</b>
<i>Taxes and licenses for State,</i>	<i>4,447.50</i>	<i>4,387.50</i>	<i>3,705.00</i>	<i>3,120.00</i>
<i>Taxes for county,</i>	<i>1,948.47</i>	<i>2,522.38</i>	<i>1,926.31</i>	<i>1,999.70</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	<i>742.50</i>	<i>3,018.81</i>	<i>262.62</i>
<i>All other,</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$41,658.68	\$33,963.14	\$35,472.78	\$32,480.73
Premiums,	—	—	—	—
Municipal indebtedness,	25,000.00	35,000.00	24,000.00	21,000.00
Transfers and refunds,	13.60	25.91	2,389.05	—
Agency, trust, and investment,	6,395.97	7,652.38	8,650.12	5,382.32
<b>Total receipts,</b>	<b>\$73,068.25</b>	<b>\$76,641.43</b>	<b>\$70,511.95</b>	<b>\$58,863.05</b>
Balance on hand, including funds,	7,987.17	1,415.39	5,080.65	4,864.21
<b>GRAND TOTAL,</b>	<b>\$81,055.42</b>	<b>\$78,056.82</b>	<b>\$75,592.60</b>	<b>\$63,727.26</b>

1 Includes \$9.50 from administration of trust funds.

## Graded According to Population of 1915 — Continued.

## GROUP 25.

PAYMENTS.	Salisbury POPULATION 1,717	Carver POPULATION 1,701	Sherborn POPULATION 1,696	Essex POPULATION 1,677
<b>Maintenance.</b>	<b>\$26,416.19</b>	<b>\$24,415.88</b>	<b>\$30,454.39</b>	<b>\$29,145.60</b>
<i>Departmental.</i>	<i>26,416.19</i>	<i>24,078.40</i>	<i>29,753.47</i>	<i>28,844.70</i>
General government.	2,460.16	2,199.52	2,641.91	2,963.08
Protection of persons and property.	5,071.51	4,382.30	2,951.03	2,668.24
Health and sanitation.	718.18	209.37	264.21	92.55
Highways.	3,769.35	5,281.79	7,093.13	5,244.43
Charities.	2,840.71	1,112.29	2,523.83	4,563.94
Soldiers' benefits.	2,575.05	776.00	452.50	2,110.29
Schools.	8,122.54	9,394.38	10,934.41	9,744.15
Libraries.	423.33	255.95	1,469.99	944.42
Recreation.	88.50	257.35	200.24	2.00
Pensions.	—	—	—	—
Unclassified.	346.86	207.45	622.22	511.60
<i>Public service enterprises.</i>	<i>—</i>	<i>2.50</i>	<i>—</i>	<i>—</i>
Electric light.	—	—	—	—
Water.	—	—	—	—
All other.	—	2.50	—	—
<i>Cemeteries.</i>	<i>—</i>	<i>324.98</i>	<i>689.42</i>	<i>300.90</i>
<i>Administration of trust funds.</i>	<i>—</i>	<i>12.00</i>	<i>11.50</i>	<i>—</i>
<b>Interest.</b>	<b>1,197.60</b>	<b>1,427.27</b>	<b>1,259.18</b>	<b>1,189.47</b>
<i>Loans, general purposes.</i>	<i>1,197.60</i>	<i>1,427.27</i>	<i>1,259.18</i>	<i>1,065.72</i>
<i>Loans, public service enterprises.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>123.75</i>
<b>Outlays.</b>	<b>8,309.16</b>	<b>8,996.31</b>	<b>5,783.25</b>	<b>2,097.26</b>
<i>Departmental.</i>	<i>8,309.16</i>	<i>8,996.31</i>	<i>5,783.25</i>	<i>2,097.26</i>
General government.	—	438.33	—	—
Protection of persons and property.	727.82	1,200.00	138.98	136.15
Health and sanitation.	—	—	—	—
Highways.	7,581.34	7,054.43	5,544.34	1,961.11
Charities.	—	—	—	—
Schools.	—	—	—	—
Libraries.	—	303.55	—	—
Recreation.	—	—	99.93	—
Unclassified.	—	—	—	—
<i>Public service enterprises.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light.	—	—	—	—
Water.	—	—	—	—
All other.	—	—	—	—
<i>Cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness.</b>	<b>23,500.00</b>	<b>34,150.00</b>	<b>19,000.00</b>	<b>19,640.00</b>
<i>From sinking funds.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources.</i>	<i>3,500.00</i>	<i>4,350.00</i>	<i>1,000.00</i>	<i>1,640.00</i>
<i>Bonds refunded, current year.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans).</i>	<i>25,000.00</i>	<i>29,800.00</i>	<i>18,000.00</i>	<i>18,000.00</i>
<i>Warrants or orders, previous years.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers.</b>	<b>—</b>	<b>—</b>	<b>2,382.00</b>	<b>—</b>
<i>To sinking funds from revenue.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other.</i>	<i>—</i>	<i>—</i>	<i>2,382.00</i>	<i>—</i>
<b>Refunds.</b>	<b>13.60</b>	<b>25.91</b>	<b>7.05</b>	<b>—</b>
<b>Agency, trust, and investment.</b>	<b>6,520.13</b>	<b>7,378.77</b>	<b>8,676.06</b>	<b>5,431.50</b>
<i>Taxes and licenses for State.</i>	<i>4,447.50</i>	<i>4,387.50</i>	<i>3,705.00</i>	<i>3,120.00</i>
<i>Taxes for county.</i>	<i>1,948.47</i>	<i>2,522.38</i>	<i>1,926.31</i>	<i>1,999.70</i>
<i>Expenditures for grade crossings.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds.</i>	<i>124.16</i>	<i>468.89</i>	<i>3,044.75</i>	<i>311.80</i>
<i>All other.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest.	\$27,613.79	\$25,843.15	\$31,713.57	\$30,335.07
Permanent debt (except from sinking funds).	3,500.00	4,350.00	1,000.00	1,640.00
Sinking fund requirements from revenue.	—	—	—	—
Outlays.	8,309.16	8,996.31	5,783.25	2,097.26
Permanent debt from sinking funds.	—	—	—	—
Bonds refunded, current year.	—	—	—	—
Temporary loans.	25,000.00	29,800.00	18,000.00	18,000.00
Transfers (except to sinking funds) and refunds.	13.60	25.91	2,389.05	—
Agency, trust, and investment.	6,520.13	7,378.77	8,676.06	5,431.50
<b>Total payments.</b>	<b>\$70,956.68</b>	<b>\$76,394.14</b>	<b>\$67,561.93</b>	<b>\$57,503.83</b>
Balance on hand, including funds.	10,098.74	1,662.68	8,030.67	6,223.43
<b>GRAND TOTAL.</b>	<b>\$81,055.42</b>	<b>\$78,056.82</b>	<b>\$75,592.60</b>	<b>\$63,727.26</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 26.

RECEIPTS.	Chatham POPULATION 1,667	Freetown POPULATION 1,663	Sturbridge POPULATION 1,618	Lunenburg POPULATION 1,610
<b>REVENUE.</b>	<b>\$30,188.60</b>	<b>\$25,859.15</b>	<b>\$24,341.43</b>	<b>\$34,017.67</b>
<b>General,</b>	<b>26,922.94</b>	<b>22,383.57</b>	<b>19,799.54</b>	<b>25,847.54</b>
<i>Taxes,</i>	<i>25,100.26</i>	<i>19,900.65</i>	<i>16,937.72</i>	<i>23,469.46</i>
Property and poll,	22,717.43	17,521.48	14,683.66	22,532.99
Corporation, bank, etc.,	2,382.83	2,379.17	1,254.06	936.47
<i>Licenses and permits,</i>	<i>87.40</i>	<i>53.00</i>	<i>777.25</i>	<i>317.00</i>
<i>Fines and forfeits,</i>	<i>240.00</i>	—	—	<i>41.18</i>
<i>Grants and gifts,</i>	<i>1,495.28</i>	<i>2,429.92</i>	<i>3,084.57</i>	<i>2,015.90</i>
For expenses,	1,495.28	2,429.92	3,084.57	2,015.90
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	<i>4.00</i>
<b>Commercial,</b>	<b>3,265.66</b>	<b>3,475.58</b>	<b>4,541.89</b>	<b>8,170.13</b>
<i>Special assessments,</i>	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>21.00</i>	<i>866.39</i>	<i>1,417.88</i>	<i>734.34</i>
<i>Departmental,</i>	<i>1,565.67</i>	<i>2,071.22</i>	<i>1,656.78</i>	<i>2,630.32</i>
General government,	422.60	157.50	44.00	289.75
Protection of persons and property,	105.30	3.20	112.06	780.08
Health and sanitation,	7.00	9.00	46.02	—
Highways,	124.97	.37	105.00	5.30
Charities,	16.70	490.81	757.04	1,042.72
Soldiers' benefits,	750.00	1,402.99	426.00	292.00
Schools,	139.10	3.30	153.00	146.77
Libraries,	—	4.05	13.66	19.90
Recreation,	—	—	—	—
Unclassified,	—	—	—	53.80
<i>Public service enterprises,</i>	—	—	—	<i>3,876.05</i>
Electric light,	—	—	—	3,876.05
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>161.40</i>	<i>169.25</i>	<i>96.25</i>
<i>Interest,</i>	<i>1,678.99</i>	<i>376.57</i>	<i>1,297.98</i>	<i>833.17</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,550.00	31.08	1,014.39	375.21
All other,	128.99	345.49	283.59	457.96
<b>NON-REVENUE.</b>	<b>\$14,666.22</b>	<b>\$13,787.79</b>	<b>\$24,679.94</b>	<b>\$32,577.11</b>
<b>Offsets to outlays,</b>	<b>36.70</b>	—	<b>4,507.68</b>	<b>50.00</b>
<i>Departmental,</i>	<i>36.70</i>	—	<i>4,507.68</i>	<i>50.00</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
<b>Municipal indebtedness,</b>	<b>7,500.00</b>	<b>9,000.00</b>	<b>12,000.00</b>	<b>27,000.00</b>
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	<i>2,066.00</i>
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>7,500.00</i>	<i>9,000.00</i>	<i>12,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
<b>Transfers,</b>	<b>1,550.00</b>	<b>4.50</b>	<b>2,085.44</b>	<b>200.00</b>
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>1,550.00</i>	<i>4.50</i>	<i>2,085.44</i>	<i>200.00</i>
<b>Refunds,</b>	<b>10.00</b>	—	<b>5.71</b>	<b>102.24</b>
<b>Agency, trust, and investment,</b>	<b>5,569.52</b>	<b>4,783.29</b>	<b>6,081.11</b>	<b>5,224.87</b>
<i>Taxes and licenses for State,</i>	<i>3,412.50</i>	<i>2,535.00</i>	<i>2,687.75</i>	<i>3,120.00</i>
<i>Taxes for county,</i>	<i>2,050.77</i>	<i>1,376.32</i>	<i>1,105.00</i>	<i>1,415.87</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	<i>871.97</i>	<i>2,288.36</i>	<i>689.87</i>
<i>All other,</i>	<i>106.25</i>	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$30,225.30	\$25,859.15	\$28,849.11	\$34,067.67
Premiums,	—	—	—	—
Municipal indebtedness,	7,500.00	9,000.00	12,000.00	27,000.00
Transfers and refunds,	1,560.00	4.50	2,091.15	302.24
Agency, trust, and investment,	5,569.52	4,783.29	6,081.11	5,224.87
<b>Total receipts,</b>	<b>\$44,854.82</b>	<b>\$39,646.94</b>	<b>\$49,021.37</b>	<b>\$66,594.78</b>
<i>Balance on hand, including funds,</i>	<i>67.08</i>	<i>4,949.21</i>	<i>3,487.94</i>	<i>2,235.62</i>
<b>GRAND TOTAL,</b>	<b>\$44,921.90</b>	<b>\$44,596.15</b>	<b>\$52,509.31</b>	<b>\$68,830.40</b>

## TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1915 — Continued.

## GROUP 26.

PAYMENTS.	Chatham POPULATION 1,667	Freetown POPULATION 1,663	Sturbridge POPULATION 1,618	Lunenburg POPULATION 1,610
<b>Maintenance,</b>	<b>\$21,612.10</b>	<b>\$20,832.17</b>	<b>\$24,512.68</b>	<b>\$31,107.38</b>
<i>Departmental,</i>	<i>21,594.42</i>	<i>20,708.72</i>	<i>24,104.73</i>	<i>28,641.96</i>
General government,	2,994.01	1,445.84	1,173.37	2,676.67
Protection of persons and property,	841.37	958.74	1,057.06	4,644.26
Health and sanitation,	373.07	668.21	528.76	533.26
Highways,	5,077.83	4,190.16	4,767.92	6,019.06
Charities,	1,664.58	2,466.90	3,621.52	3,423.99
Soldiers' benefits,	828.00	1,150.00	499.50	196.00
Schools,	9,365.61	9,400.52	11,072.00	9,355.64
Libraries,	275.00	233.55	818.18	875.60
Recreation,	—	—	—	354.00
Pensions,	—	—	—	—
Unclassified,	174.95	194.80	566.42	563.48
<i>Public service enterprises,</i>	<i>14.68</i>	<i>—</i>	<i>—</i>	<i>2,165.27</i>
Electric light,	—	—	—	2,165.27
Water,	—	—	—	—
All other,	14.68	—	—	—
<i>Cemeteries,</i>	<i>3.00</i>	<i>123.45</i>	<i>250.53</i>	<i>360.15</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>157.42</i>	<i>—</i>
<b>Interest,</b>	<b>162.67</b>	<b>587.71</b>	<b>341.99</b>	<b>1,343.40</b>
<i>Loans, general purposes,</i>	<i>162.67</i>	<i>587.71</i>	<i>341.99</i>	<i>672.98</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>770.42</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>8,246.34</b>	<b>771.22</b>	<b>3,596.00</b>	<b>5,898.57</b>
<i>Departmental,</i>	<i>8,146.34</i>	<i>771.22</i>	<i>3,596.00</i>	<i>3,776.49</i>
General government,	254.49	—	—	—
Protection of persons and property,	—	—	346.00	—
Health and sanitation,	—	—	—	—
Highways,	5,773.15	771.22	3,250.00	3,334.94
Charities,	—	—	—	—
Schools,	2,023.70	—	—	441.55
Libraries,	—	—	—	—
Recreation,	95.00	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,122.08</i>
Electric light,	—	—	—	2,122.08
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>100.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>6,500.00</b>	<b>11,500.00</b>	<b>12,532.94</b>	<b>23,950.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>2,500.00</i>	<i>500.00</i>	<i>1,450.00</i>
<i>Bonds refunded, current year,</i>	<i>6,500.00</i>	<i>9,000.00</i>	<i>12,000.00</i>	<i>22,500.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>—</i>	<i>32.94</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>1,550.00</b>	<b>4.50</b>	<b>2,085.44</b>	<b>200.00</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,550.00</i>	<i>4.50</i>	<i>2,085.44</i>	<i>200.00</i>
<b>Refunds,</b>	<b>10.00</b>	<b>—</b>	<b>5.71</b>	<b>102.24</b>
<b>Agency, trust, and investment,</b>	<b>5,569.52</b>	<b>4,809.87</b>	<b>5,982.34</b>	<b>5,400.08</b>
<i>Taxes and licenses for State,</i>	<i>3,412.50</i>	<i>2,535.00</i>	<i>2,687.50</i>	<i>3,120.00</i>
<i>Taxes for county,</i>	<i>2,050.77</i>	<i>1,376.32</i>	<i>1,105.00</i>	<i>1,415.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>898.55</i>	<i>2,189.84</i>	<i>865.08</i>
<i>All other,</i>	<i>106.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$21,774.77	\$21,419.88	\$24,854.67	\$32,450.78
Permanent debt (except from sinking funds),	—	2,500.00	500.00	1,450.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	8,246.34	771.22	3,596.00	5,898.57
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	6,500.00	9,000.00	12,032.94	22,500.00
Transfers (except to sinking funds) and refunds,	1,560.00	4.50	2,091.15	302.24
Agency, trust, and investment,	5,569.52	4,809.87	5,982.34	5,400.08
<b>Total payments,</b>	<b>\$43,650.63</b>	<b>\$38,505.47</b>	<b>\$49,057.10</b>	<b>\$63,001.67</b>
Balance on hand, including funds,	1,271.27	6,090.68	3,452.21	828.73
<b>GRAND TOTAL,</b>	<b>\$44,921.90</b>	<b>\$44,596.15</b>	<b>\$52,509.31</b>	<b>\$63,830.40</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 27.

RECEIPTS.	Westminster POPULATION 1,594	Newbury POPULATION 1,590	Buckland POPULATION 1,569	Norwell POPULATION 1,563
<b>REVENUE.</b>	<b>\$26,636.77</b>	<b>\$33,337.01</b>	<b>\$26,496.93</b>	<b>\$31,507.62</b>
<b>General,</b>	<b>21,488.46</b>	<b>26,189.95</b>	<b>22,955.02</b>	<b>25,437.28</b>
<i>Taxes,</i>	<i>19,134.07</i>	<i>24,149.34</i>	<i>20,808.16</i>	<i>23,069.34</i>
Property and poll,	17,635.71	9,989.65	20,396.20	20,696.93
Corporation, bank, etc.,	1,498.36	14,159.69	411.95	2,372.41
<i>Licenses and permits,</i>	<i>24.00</i>	<i>79.00</i>	<i>16.00</i>	<i>16.00</i>
<i>Fines and forfeits,</i>	<i>10.00</i>	<i>77.40</i>	<i>16.00</i>	<i>16.00</i>
<i>Grants and gifts,</i>	<i>2,320.39</i>	<i>1,884.21</i>	<i>2,115.87</i>	<i>2,551.94</i>
For expenses,	2,320.39	1,884.21	2,115.87	2,351.94
For outlays,	—	—	—	—
All other,	—	—	—	—
<b>Commercial,</b>	<b>5,148.31</b>	<b>7,147.06</b>	<b>3,541.91</b>	<b>6,070.34</b>
<i>Special assessments,</i>	<i>160.94</i>	<i>937.08</i>	<i>85.00</i>	<i>129.82</i>
To meet expenses,	160.94	937.08	—	129.82
To meet outlays,	—	—	85.00	—
<i>Privileges,</i>	<i>905.32</i>	<i>2,277.91</i>	<i>18.25</i>	<i>379.32</i>
<i>Departmental,</i>	<i>3,406.19</i>	<i>3,828.48</i>	<i>2,980.44</i>	<i>4,963.77</i>
General government,	186.75	—	887.90	6.85
Protection of persons and property,	1,237.58	795.72	39.87	2,030.61
Health and sanitation,	—	—	—	5.00
Highways,	134.66	6.82	15.00	—
Charities,	466.49	683.24	1,507.17	650.31
Soldiers' benefits,	992.00	2,100.00	408.00	1,867.00
Schools,	370.30	242.70	25.50	404.00
Libraries,	18.41	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	97.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>134.29</i>	<i>—</i>	<i>—</i>	<i>157.72</i>
<i>Interest,</i>	<i>541.67</i>	<i>103.59</i>	<i>468.22</i>	<i>439.71</i>
On sinking funds,	—	—	244.03	—
On trust and investment funds,	426.94	—	—	173.57
All other,	114.63	103.59	219.19	266.14
<b>NON-REVENUE.</b>	<b>\$30,143.21</b>	<b>\$16,398.04</b>	<b>\$27,853.31</b>	<b>\$34,400.54</b>
<b>Offsets to outlays,</b>	<b>—</b>	<b>700.00</b>	<b>962.93</b>	<b>1,275.00</b>
<i>Departmental,</i>	<i>—</i>	<i>700.00</i>	<i>962.93</i>	<i>1,275.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>—</b>	<b>8,000.00</b>	<b>22,052.62</b>	<b>27,578.22</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>7,500.00</i>	<i>10,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>8,000.00</i>	<i>14,500.00</i>	<i>17,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>52.62</i>	<i>78.22</i>
<b>Transfers,</b>	<b>17,644.83</b>	<b>—</b>	<b>275.00</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	17,644.83	—	275.00	—
<b>Refunds,</b>	<b>—</b>	<b>3.60</b>	<b>77.88</b>	<b>183.16</b>
<b>Agency, trust, and investment,</b>	<b>12,498.38</b>	<b>7,694.44</b>	<b>4,484.88</b>	<b>5,364.16</b>
<i>Taxes and licenses for State,</i>	<i>2,437.50</i>	<i>4,682.50</i>	<i>2,145.00</i>	<i>2,925.00</i>
<i>Taxes for county,</i>	<i>1,105.00</i>	<i>3,111.94</i>	<i>2,359.88</i>	<i>1,681.59</i>
<i>Reimbursements for grade crossings,</i>	<i>8,955.88</i>	<i>—</i>	<i>—</i>	<i>757.57</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$26,636.77	\$34,037.01	\$27,459.86	\$32,782.62
Premiums,	—	—	52.62	78.22
Municipal indebtedness,	—	8,000.00	22,000.00	27,500.00
Transfers and refunds,	17,644.83	3.60	352.88	183.16
Agency, trust, and investment,	12,498.38	7,694.44	4,484.88	5,364.16
<b>Total receipts,</b>	<b>\$56,779.98</b>	<b>\$49,735.05</b>	<b>\$54,350.24</b>	<b>\$65,908.16</b>
Balance on hand, including funds,	1,500.39	5,073.88	1,575.39	6,856.31
<b>GRAND TOTAL,</b>	<b>\$58,280.37</b>	<b>\$54,808.93</b>	<b>\$55,925.63</b>	<b>\$72,763.47</b>



## Graded According to Population of 1915 — Continued.

## GROUP 27.

PAYMENTS.	Westminster POPULATION 1,594	Newbury POPULATION 1,590	Buckland POPULATION 1,569	Norwell POPULATION 1,563
<b>Maintenance,</b> . . . . .	<b>\$24,855.77</b>	<b>\$24,675.50</b>	<b>\$22,291.08</b>	<b>\$25,167.71</b>
<i>Departmental,</i> . . . . .	<i>24,475.15</i>	<i>24,625.50</i>	<i>22,291.08</i>	<i>24,850.22</i>
General government, . . . . .	1,279.11	1,804.96	2,065.13	1,855.61
Protection of persons and property, . . . . .	3,417.61	3,300.77	1,067.98	2,371.84
Health and sanitation, . . . . .	392.30	563.70	278.00	443.57
Highways, . . . . .	5,278.63	4,896.02	4,365.26	3,885.75
Charities, . . . . .	1,658.87	1,792.95	2,731.37	3,372.12
Soldiers' benefits, . . . . .	1,108.18	2,702.90	479.00	2,363.25
Schools, . . . . .	9,806.77	9,215.65	10,619.74	9,957.53
Libraries, . . . . .	955.52	200.00	450.00	100.00
Recreation, . . . . .	2.50	4.50	150.00	103.25
Pensions, . . . . .	—	—	—	—
Unclassified, . . . . .	575.66	144.05	84.60	397.30
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>114.52</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	114.52
<i>Cemeteries,</i> . . . . .	<i>380.62</i>	<i>50.00</i>	<i>—</i>	<i>262.97</i>
<i>Administration of trust funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b> . . . . .	<b>540.00</b>	<b>455.91</b>	<b>936.73</b>	<b>781.09</b>
<i>Loans, general purposes,</i> . . . . .	<i>540.00</i>	<i>455.91</i>	<i>936.73</i>	<i>781.09</i>
<i>Loans, public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b> . . . . .	<b>100.00</b>	<b>240.78</b>	<b>13,627.83</b>	<b>11,055.84</b>
<i>Departmental,</i> . . . . .	<i>100.00</i>	<i>240.78</i>	<i>13,627.83</i>	<i>11,055.84</i>
General government, . . . . .	—	—	—	—
Protection of persons and property, . . . . .	—	—	396.30	—
Health and sanitation, . . . . .	—	—	3,284.74	—
Highways, . . . . .	100.00	40.00	8,969.56	11,055.84
Charities, . . . . .	—	—	—	—
Schools, . . . . .	—	200.78	977.23	—
Libraries, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	—	—
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b> . . . . .	<b>1,000.00</b>	<b>15,100.00</b>	<b>12,000.00</b>	<b>23,400.00</b>
<i>From sinking funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i> . . . . .	<i>1,000.00</i>	<i>7,100.00</i>	<i>1,000.00</i>	<i>900.00</i>
<i>Bonds refunded, current year,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i> . . . . .	<i>—</i>	<i>8,000.00</i>	<i>11,000.00</i>	<i>22,500.00</i>
<i>Warrants or orders, previous years,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b> . . . . .	<b>17,644.83</b>	<b>—</b>	<b>275.00</b>	<b>—</b>
<i>To sinking funds from revenue,</i> . . . . .	<i>—</i>	<i>—</i>	<i>275.00</i>	<i>—</i>
<i>All other,</i> . . . . .	<i>17,644.83</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b> . . . . .	<b>—</b>	<b>3.60</b>	<b>77.88</b>	<b>183.16</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>13,046.97</b>	<b>7,694.44</b>	<b>5,003.91</b>	<b>5,523.60</b>
<i>Taxes and licenses for State,</i> . . . . .	<i>2,437.50</i>	<i>4,582.50</i>	<i>2,145.00</i>	<i>2,925.00</i>
<i>Taxes for county,</i> . . . . .	<i>1,105.00</i>	<i>3,111.94</i>	<i>2,339.88</i>	<i>1,681.69</i>
<i>Expenditures for grade crossings,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i> . . . . .	<i>9,504.47</i>	<i>—</i>	<i>519.03</i>	<i>917.01</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest, . . . . .	\$25,395.77	\$25,131.41	\$23,227.81	\$25,948.80
Permanent debt (except from sinking funds), . . . . .	1,000.00	7,100.00	1,000.00	900.00
Sinking fund requirements from revenue, . . . . .	—	—	275.00	—
Outlays, . . . . .	100.00	240.78	13,627.83	11,055.84
Permanent debt from sinking funds, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans, . . . . .	—	8,000.00	11,000.00	22,500.00
Transfers (except to sinking funds) and refunds, . . . . .	17,644.83	3.60	77.88	183.16
Agency, trust, and investment, . . . . .	13,046.97	7,694.44	5,003.91	5,523.60
<b>Total payments,</b> . . . . .	<b>\$57,187.57</b>	<b>\$48,170.23</b>	<b>\$54,212.43</b>	<b>\$66,111.40</b>
Balance on hand, including funds, . . . . .	1,092.80	6,638.70	1,713.20	6,652.07
<b>GRAND TOTAL,</b> . . . . .	<b>\$58,280.37</b>	<b>\$54,808.93</b>	<b>\$55,925.63</b>	<b>\$72,763.47</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 28.

RECEIPTS.	Cheshire POPULATION 1,535	West Newbury POPULATION 1,529	Sandwich POPULATION 1,500	Lakeville POPULATION 1,491
<b>REVENUE.</b>	<b>\$20,629.42</b>	<b>\$20,892.24</b>	<b>\$30,035.05</b>	<b>\$25,162.18</b>
<b>General,</b>	<b>17,384.42</b>	<b>16,730.52</b>	<b>25,879.67</b>	<b>21,767.52</b>
<i>Taxes,</i>	<i>12,318.09</i>	<i>14,476.14</i>	<i>22,083.61</i>	<i>18,339.04</i>
Property and poll,	11,227.89	12,551.71	21,357.87	14,138.85
Corporation, bank, etc.,	1,090.20	1,923.43	725.74	4,200.19
<i>Licenses and permits,</i>	<i>979.00</i>	<i>3.00</i>	<i>1,206.00</i>	<i>32.00</i>
<i>Fines and forfeits,</i>	<i>12.84</i>	<i>60.00</i>	<i>218.00</i>	<i>16.00</i>
<i>Grants and gifts,</i>	<i>4,074.49</i>	<i>2,202.38</i>	<i>2,373.06</i>	<i>3,381.48</i>
For expenses,	4,074.49	2,184.01	2,373.06	3,376.08
For outlays,	—	18.37	—	5.40
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>3,245.00</b>	<b>4,161.72</b>	<b>4,155.38</b>	<b>3,394.66</b>
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>32.25</i>	<i>191.62</i>
To meet expenses,	—	—	32.25	191.62
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,307.06</i>	<i>1,186.93</i>	<i>2,363.11</i>	<i>2,294.35</i>
<i>Departmental,</i>	<i>1,172.16</i>	<i>2,436.25</i>	<i>437.25</i>	<i>749.44</i>
General government,	34.00	39.34	437.25	4.00
Protection of persons and property,	—	221.42	309.11	43.79
Health and sanitation,	—	—	—	—
Highways,	288.14	—	9.40	297.00
Charities,	68.00	132.57	331.35	151.73
Soldiers' benefits,	734.00	1,639.00	786.00	223.00
Schools,	48.02	262.19	110.50	18.57
Libraries,	—	28.74	49.50	11.35
Recreation,	—	—	—	—
Unclassified,	—	111.99	250.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>133.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	133.00	—
<i>Cemeteries,</i>	<i>161.90</i>	<i>—</i>	<i>1.88</i>	<i>—</i>
<i>Interest,</i>	<i>603.88</i>	<i>539.54</i>	<i>1,626.14</i>	<i>169.25</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	550.00	279.42	929.98	—
All other,	53.88	260.12	695.16	159.25
<b>NON-REVENUE.</b>	<b>\$21,432.98</b>	<b>\$17,931.30</b>	<b>\$33,568.37</b>	<b>\$27,024.24</b>
<b>Offsets to outlays,</b>	<b>8,801.36</b>	<b>1,203.00</b>	<b>—</b>	<b>2,110.00</b>
<i>Departmental,</i>	<i>8,801.36</i>	<i>1,203.00</i>	<i>—</i>	<i>2,110.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>7,500.00</b>	<b>12,200.00</b>	<b>25,000.90</b>	<b>20,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>7,500.00</i>	<i>12,200.00</i>	<i>25,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>.90</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>550.00</b>	<b>—</b>	<b>1,429.74</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>550.00</i>	<i>—</i>	<i>1,429.74</i>	<i>—</i>
<b>Refunds,</b>	<b>—</b>	<b>4.90</b>	<b>14.00</b>	<b>—</b>
<b>Agency, trust, and investment,</b>	<b>4,581.62</b>	<b>4,523.40</b>	<b>7,123.73</b>	<b>4,914.24</b>
<i>Taxes and licenses for State,</i>	<i>2,667.60</i>	<i>2,632.60</i>	<i>3,106.00</i>	<i>2,730.00</i>
<i>Taxes for county,</i>	<i>1,727.20</i>	<i>1,698.44</i>	<i>1,640.63</i>	<i>1,669.48</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>286.92</i>	<i>192.46</i>	<i>2,316.60</i>	<i>614.76</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>62.60</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$29,430.78	\$22,095.24	\$30,035.05	\$27,272.18
Premiums,	—	—	.90	—
Municipal indebtedness,	7,500.00	12,200.00	25,000.00	20,000.00
Transfers and refunds,	550.00	4.90	1,443.74	—
Agency, trust, and investment,	4,581.62	4,523.40	7,123.73	4,914.24
<b>Total receipts,</b>	<b>\$42,062.40</b>	<b>\$38,823.54</b>	<b>\$63,603.42</b>	<b>\$52,186.42</b>
Balance on hand, including funds,	1,605.19	5,892.30	6,565.26	1,758.15
<b>GRAND TOTAL,</b>	<b>\$43,667.59</b>	<b>\$44,715.84</b>	<b>\$70,168.68</b>	<b>\$53,944.57</b>

## TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1915 — Continued.

## GROUP 28.

PAYMENTS.	Cheshire POPULATION 1,535	West Newbury POPULATION 1,529	Sandwich POPULATION 1,500	Lakeville POPULATION 1,491
<b>Maintenance,</b>	<b>\$17,467.87</b>	<b>\$23,679.79</b>	<b>\$30,869.41</b>	<b>\$17,153.93</b>
<i>Departmental,</i>	<i>17,268.22</i>	<i>23,674.79</i>	<i>30,819.88</i>	<i>17,165.83</i>
General government,	1,452.15	1,968.72	3,889.76	1,101.66
Protection of persons and property,	125.18	3,097.89	3,098.17	1,060.11
Health and sanitation,	350.39	191.84	1,096.13	230.75
Highways,	3,513.41	3,261.48	5,336.46	4,181.01
Charities,	1,393.52	1,432.83	3,478.40	1,060.26
Soldiers' benefits,	814.00	1,714.30	804.00	178.83
Schools,	9,172.59	10,705.56	10,679.75	8,707.22
Libraries,	187.66	781.06	1,595.88	529.89
Recreation,	—	—	100.00	—
Pensions,	—	—	—	—
Unclassified,	254.32	521.11	740.83	104.20
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>204.65</i>	<i>—</i>	<i>43.88</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>5.00</i>	<i>6.15</i>	<i>—</i>
<b>Interest,</b>	<b>487.60</b>	<b>682.00</b>	<b>1,776.73</b>	<b>706.67</b>
<i>Loans, general purposes,</i>	<i>487.60</i>	<i>682.00</i>	<i>1,776.73</i>	<i>706.67</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>8,128.00</b>	<b>4,583.73</b>	<b>249.61</b>	<b>10,395.06</b>
<i>Departmental,</i>	<i>8,128.00</i>	<i>4,583.73</i>	<i>249.61</i>	<i>10,395.06</i>
General government,	—	—	—	10.00
Protection of persons and property,	—	—	—	82.86
Health and sanitation,	—	—	—	—
Highways,	8,128.00	4,583.73	249.61	4,500.51
Charities,	—	—	—	—
Schools,	—	—	—	5,510.83
Libraries,	—	—	—	290.86
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>8,600.00</b>	<b>10,200.00</b>	<b>22,300.00</b>	<b>17,000.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,100.00</i>	<i>—</i>	<i>2,860.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year,</i>	<i>7,500.00</i>	<i>10,200.00</i>	<i>19,500.00</i>	<i>15,000.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>550.00</b>	<b>—</b>	<b>1,429.74</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>550.00</i>	<i>—</i>	<i>1,429.74</i>	<i>—</i>
<b>Refunds,</b>	<b>—</b>	<b>4.90</b>	<b>14.00</b>	<b>—</b>
<b>Agency, trust, and investment,</b>	<b>4,887.00</b>	<b>4,523.40</b>	<b>7,782.04</b>	<b>4,914.24</b>
<i>Taxes and licenses for State,</i>	<i>2,567.50</i>	<i>2,632.50</i>	<i>3,105.00</i>	<i>2,730.00</i>
<i>Taxes for county,</i>	<i>1,727.20</i>	<i>1,698.44</i>	<i>1,640.63</i>	<i>1,569.48</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>592.30</i>	<i>192.46</i>	<i>2,973.91</i>	<i>614.76</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>62.50</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$17,955.47	\$24,361.79	\$32,646.14	\$17,860.60
Permanent debt (except from sinking funds),	1,100.00	—	2,800.00	2,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	8,128.00	4,583.73	249.61	10,395.06
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	7,500.00	10,200.00	19,500.00	15,000.00
Transfers (except to sinking funds) and refunds,	550.00	4.90	1,443.74	—
Agency, trust, and investment,	4,887.00	4,523.40	7,782.04	4,914.24
<b>Total payments,</b>	<b>\$40,120.47</b>	<b>\$43,673.82</b>	<b>\$64,421.53</b>	<b>\$50,169.90</b>
<i>Balance on hand, including funds,</i>	<i>3,547.12</i>	<i>1,042.02</i>	<i>5,747.15</i>	<i>3,774.67</i>
<b>GRAND TOTAL,</b>	<b>\$43,667.59</b>	<b>\$44,715.84</b>	<b>\$70,168.68</b>	<b>\$53,944.57</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 29.**

RECEIPTS.	Marion POPULATION 1,487	Shelburne POPULATION 1,484	Rowley POPULATION 1,481	Westwood POPULATION 1,448
<b>REVENUE.</b>	<b>\$78,304.64</b>	<b>\$29,063.60</b>	<b>\$35,396.74</b>	<b>\$49,288.51</b>
<b>General,</b>	<b>65,314.87</b>	<b>27,225.04</b>	<b>27,740.43</b>	<b>46,383.41</b>
Taxes, . . . . .	64,724.56	24,788.18	24,589.22	45,957.47
Property and poll, . . . . .	58,963.93	24,163.93	21,028.69	40,895.25
Corporation, bank, etc., . . . . .	5,760.63	624.25	3,560.53	5,062.22
Licenses and permits, . . . . .	140.00	28.00	38.00	30.55
Fines and forfeits, . . . . .	125.00	85.00	35.40	80.00
Grants and gifts, . . . . .	325.31	2,323.86	3,077.81	315.39
For expenses, . . . . .	325.31	2,323.86	3,077.81	315.39
For outlays, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	—
<b>Commercial,</b>	<b>12,989.77</b>	<b>1,838.56</b>	<b>7,656.31</b>	<b>2,905.10</b>
Special assessments, . . . . .	94.77	—	542.13	174.25
To meet expenses, . . . . .	—	—	542.13	174.25
To meet outlays, . . . . .	94.77	—	—	—
Privileges, . . . . .	429.35	—	726.96	383.08
Departmental, . . . . .	2,987.07	1,173.77	3,242.06	1,512.78
General government, . . . . .	116.56	602.66	205.70	395.00
Protection of persons and property, . . . . .	—	17.66	363.02	643.82
Health and sanitation, . . . . .	1,614.78	—	—	—
Highways, . . . . .	339.71	5.00	881.04	38.50
Charities, . . . . .	—	—	716.46	36.15
Soldiers' benefits, . . . . .	634.00	478.00	1,008.00	128.00
Schools, . . . . .	245.28	70.45	44.21	267.31
Libraries, . . . . .	—	—	8.63	—
Recreation, . . . . .	36.74	—	—	—
Unclassified, . . . . .	—	—	15.00	24.00
Public service enterprises, . . . . .	9,328.99	—	2,822.72	—
Electric light, . . . . .	—	—	2,822.72	—
Water, . . . . .	9,328.99	—	—	—
All other, . . . . .	—	—	—	—
Cemeteries, . . . . .	2.00	—	61.50	—
Interest, . . . . .	147.59	664.79	260.94	814.99
On sinking funds, . . . . .	—	526.04	—	—
On trust and investment funds, . . . . .	—	—	66.12	486.86
All other, . . . . .	147.59	138.75	194.82	328.13
<b>NON-REVENUE.</b>	<b>\$58,226.39</b>	<b>\$35,427.66</b>	<b>\$19,334.07</b>	<b>\$17,135.02</b>
<b>Offsets to outlays,</b>	<b>50.25</b>	<b>90.18</b>	<b>50.00</b>	<b>—</b>
Departmental, . . . . .	21.50	90.18	50.00	—
Public service enterprises, . . . . .	28.75	—	—	—
Cemeteries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b>	<b>35,000.00</b>	<b>27,154.95</b>	<b>13,000.00</b>	<b>5,000.00</b>
Loans, general purposes, . . . . .	—	12,000.00	—	—
Loans, public service enterprises, . . . . .	—	—	—	—
Loans, cemeteries, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans (including revenue loans), . . . . .	35,000.00	15,000.00	13,000.00	5,000.00
Unpaid warrants or orders, current year, . . . . .	—	154.95	—	—
Premiums, . . . . .	—	—	—	—
<b>Transfers,</b>	<b>475.57</b>	<b>500.00</b>	<b>—</b>	<b>28.80</b>
From sinking funds, . . . . .	—	—	—	—
All other, . . . . .	475.57	500.00	—	28.80
<b>Refunds,</b>	<b>261.89</b>	<b>33.54</b>	<b>492.92</b>	<b>5.84</b>
<b>Agency, trust, and investment,</b>	<b>22,438.68</b>	<b>7,648.99</b>	<b>5,791.15</b>	<b>12,100.38</b>
Taxes and licenses for State, . . . . .	14,235.00	4,351.88	3,412.50	8,775.00
Taxes for county, . . . . .	8,183.68	3,297.11	2,316.29	3,156.73
Reimbursements for grade crossings, . . . . .	—	—	—	—
Sinking and other permanent funds, . . . . .	20.00	—	62.36	188.65
All other, . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays, . . . . .	\$78,354.89	\$29,153.78	\$35,446.74	\$49,288.51
Premiums, . . . . .	—	154.95	—	—
Municipal indebtedness, . . . . .	35,000.00	27,000.00	13,000.00	5,000.00
Transfers and refunds, . . . . .	737.46	533.54	492.92	34.64
Agency, trust, and investment, . . . . .	22,438.68	7,648.99	5,791.15	12,100.38
<b>Total receipts,</b>	<b>\$136,531.03</b>	<b>\$64,491.26</b>	<b>\$54,730.81</b>	<b>\$66,423.53</b>
Balance on hand, including funds, . . . . .	5,500.47	4,527.40	662.74	16,951.41
<b>GRAND TOTAL,</b>	<b>\$142,031.50</b>	<b>\$69,018.66</b>	<b>\$55,393.55</b>	<b>\$83,374.94</b>

## TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1915 — Continued.

## GROUP 29.

PAYMENTS.	Marion POPULATION 1,487	Shelburne POPULATION 1,484	Rowley POPULATION 1,481	Westwood POPULATION 1,448
<b>Maintenance,</b> . . . . .	<b>\$45,466.84</b>	<b>\$24,752.90</b>	<b>\$25,880.66</b>	<b>\$40,429.06</b>
<i>Departmental,</i> . . . . .	40,876.59	24,752.90	23,248.27	40,681.04
General government, . . . . .	3,203.96	2,386.58	1,788.87	4,753.95
Protection of persons and property, . . . . .	4,258.59	1,073.06	2,444.66	6,656.90
Health and sanitation, . . . . .	3,145.21	300.89	537.49	1,024.71
Highways, . . . . .	13,803.08	8,357.08	2,513.23	10,512.18
Charities, . . . . .	2,016.60	280.64	3,137.94	866.15
Soldiers' benefits, . . . . .	642.00	486.00	1,121.07	221.88
Schools, . . . . .	12,019.32	10,740.98	10,924.70	14,513.98
Libraries, . . . . .	300.00	856.92	346.21	515.40
Recreation, . . . . .	559.05	175.00	196.53	659.49
Pensions, . . . . .	243.76	—	—	—
Unclassified, . . . . .	685.02	95.75	237.57	356.40
<i>Public service enterprises,</i> . . . . .	4,540.35	—	2,378.14	—
Electric light, . . . . .	—	—	2,378.14	—
Water, . . . . .	4,481.62	—	—	—
All other, . . . . .	58.73	—	—	—
<i>Cemeteries,</i> . . . . .	49.90	—	254.25	300.00
<i>Administration of trust funds,</i> . . . . .	—	—	—	48.02
<b>Interest,</b> . . . . .	<b>6,306.30</b>	<b>774.90</b>	<b>961.01</b>	<b>1,232.68</b>
<i>Loans, general purposes,</i> . . . . .	2,346.30	774.90	468.21	1,232.68
<i>Loans, public service enterprises,</i> . . . . .	3,960.00	—	492.80	—
<i>Loans, cemeteries,</i> . . . . .	—	—	—	—
<b>Outlays,</b> . . . . .	<b>18,263.18</b>	<b>5,649.48</b>	<b>2,047.22</b>	<b>368.78</b>
<i>Departmental,</i> . . . . .	7,835.93	5,649.48	—	136.57
General government, . . . . .	—	—	—	—
Protection of persons and property, . . . . .	—	—	—	40.00
Health and sanitation, . . . . .	1,000.00	—	—	34.65
Highways, . . . . .	2,716.87	5,649.48	—	61.92
Charities, . . . . .	—	—	—	—
Schools, . . . . .	4,119.06	—	—	—
Libraries, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	—	—
<i>Public service enterprises,</i> . . . . .	10,427.25	—	2,047.22	—
Electric light, . . . . .	—	—	2,047.22	—
Water, . . . . .	10,427.25	—	—	—
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	—	—	—	232.21
<b>Municipal indebtedness,</b> . . . . .	<b>46,450.00</b>	<b>15,000.00</b>	<b>14,680.00</b>	<b>8,077.10</b>
<i>From sinking funds,</i> . . . . .	—	—	—	—
<i>From revenue and other sources,</i> . . . . .	11,450.00	—	1,680.00	3,077.10
<i>Bonds refunded, current year,</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans),</i> . . . . .	35,000.00	15,000.00	13,000.00	5,000.00
<i>Warrants or orders, previous years,</i> . . . . .	—	—	—	—
<b>Transfers,</b> . . . . .	<b>475.57</b>	<b>500.00</b>	<b>—</b>	<b>28.80</b>
<i>To sinking funds from revenue,</i> . . . . .	—	500.00	—	—
<i>All other,</i> . . . . .	475.57	—	—	28.80
<b>Refunds,</b> . . . . .	<b>261.89</b>	<b>33.54</b>	<b>492.92</b>	<b>5.84</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>22,418.68</b>	<b>8,687.53</b>	<b>5,828.93</b>	<b>12,161.75</b>
<i>Taxes and licenses for State,</i> . . . . .	14,235.00	4,364.38	3,412.60	8,775.00
<i>Taxes for county,</i> . . . . .	8,183.68	3,297.11	2,316.29	3,136.73
<i>Expenditures for grade crossings,</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds,</i> . . . . .	—	1,026.64	100.14	250.02
<i>All other,</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest, . . . . .	\$51,773.14	\$25,527.80	\$26,841.67	\$41,661.74
Permanent debt (except from sinking funds), . . . . .	11,450.00	—	1,680.00	3,077.10
Sinking fund requirements from revenue, . . . . .	—	500.00	—	—
Outlays, . . . . .	18,263.18	5,649.48	2,047.22	368.78
Permanent debt from sinking funds, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans, . . . . .	35,000.00	15,000.00	13,000.00	5,000.00
Transfers (except to sinking funds) and refunds, . . . . .	737.46	33.54	492.92	34.64
Agency, trust, and investment, . . . . .	22,418.68	8,687.53	5,828.93	12,161.75
<b>Total payments,</b> . . . . .	<b>\$139,642.46</b>	<b>\$55,398.35</b>	<b>\$49,890.74</b>	<b>\$62,304.01</b>
<i>Balance on hand, including funds,</i> . . . . .	2,389.04	13,620.31	5,502.81	21,070.93
<b>GRAND TOTAL,</b> . . . . .	<b>\$142,031.50</b>	<b>\$69,018.66</b>	<b>\$55,393.55</b>	<b>\$83,374.94</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 30.

RECEIPTS.	Millis POPULATION 1,442	Huntington POPULATION 1,427	Yarmouth POPULATION 1,415	Plainville POPULATION 1,408
<b>REVENUE.</b>	<b>\$39,999.17</b>	<b>\$20,918.25</b>	<b>\$45,455.84</b>	<b>\$25,459.02</b>
<b>General,</b>	<b>32,627.86</b>	<b>19,605.09</b>	<b>40,818.63</b>	<b>21,673.64</b>
<i>Taxes,</i>	<i>30,674.07</i>	<i>15,879.07</i>	<i>38,780.72</i>	<i>19,401.77</i>
Property and poll,	30,274.84	15,444.99	34,575.29	19,180.91
Corporation, bank, etc.,	399.23	434.08	4,205.43	220.86
<i>Licenses and permits,</i>	<i>274.00</i>	<i>1,011.75</i>	<i>49.60</i>	<i>183.60</i>
<i>Fines and forfeits,</i>	<i>85.00</i>	<i>55.00</i>	<i>20.00</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>1,594.79</i>	<i>2,659.27</i>	<i>1,968.41</i>	<i>2,088.37</i>
For expenses,	1,594.79	2,659.27	1,758.66	2,088.37
For outlays,	—	—	209.75	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>7,371.31</b>	<b>1,313.16</b>	<b>4,637.21</b>	<b>3,785.38</b>
<i>Special assessments,</i>	<i>939.88</i>	<i>—</i>	<i>—</i>	<i>106.52</i>
To meet expenses,	939.88	—	—	105.52
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>431.37</i>	<i>—</i>	<i>60.35</i>	<i>159.71</i>
<i>Departmental,</i>	<i>427.34</i>	<i>1,094.14</i>	<i>3,538.13</i>	<i>885.12</i>
General government,	—	—	46.60	130.35
Protection of persons and property,	87.27	31.75	1,924.55	267.62
Health and sanitation,	—	—	—	—
Highways,	—	—	35.21	25.75
Charities,	148.50	4.00	798.37	198.60
Soldiers' benefits,	136.00	410.00	542.00	208.00
Schools,	40.77	632.50	83.80	49.00
Libraries,	14.80	7.49	—	5.80
Recreation,	—	—	57.60	—
Unclassified,	—	8.40	50.00	—
<i>Public service enterprises,</i>	<i>3,985.46</i>	<i>—</i>	<i>—</i>	<i>2,394.26</i>
Electric light,	—	—	—	—
Water,	3,985.46	—	—	2,394.26
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>67.64</i>	<i>—</i>	<i>216.43</i>	<i>—</i>
<i>Interest,</i>	<i>1,519.62</i>	<i>219.02</i>	<i>823.30</i>	<i>240.77</i>
On sinking funds,	1,145.14	—	—	—
On trust and investment funds,	241.96	70.26	623.97	36.79
All other,	132.52	148.76	199.33	203.98
<b>NON-REVENUE.</b>	<b>\$38,193.79</b>	<b>\$28,986.55</b>	<b>\$38,006.49</b>	<b>\$30,315.32</b>
<b>Offsets to outlays,</b>	<b>2,665.00</b>	<b>4,516.93</b>	<b>38.00</b>	<b>—</b>
<i>Departmental,</i>	<i>2,665.00</i>	<i>4,516.93</i>	<i>38.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>24,600.00</b>	<b>20,000.00</b>	<b>23,957.83</b>	<b>27,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>1,600.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>23,000.00</i>	<i>20,000.00</i>	<i>18,000.00</i>	<i>27,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>3,457.83</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>2,107.48</b>	<b>—</b>	<b>603.97</b>	<b>24.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	2,107.48	—	603.97	24.00
<b>Refunds,</b>	<b>1.50</b>	<b>463.38</b>	<b>684.20</b>	<b>247.21</b>
<b>Agency, trust, and investment,</b>	<b>8,819.81</b>	<b>4,006.24</b>	<b>12,722.49</b>	<b>3,044.11</b>
<i>Taxes and licenses for State,</i>	<i>3,022.50</i>	<i>2,275.25</i>	<i>7,041.83</i>	<i>2,242.50</i>
<i>Taxes for county,</i>	<i>1,080.43</i>	<i>1,730.99</i>	<i>5,616.62</i>	<i>801.61</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,716.88</i>	<i>—</i>	<i>2,165.04</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$42,664.17	\$25,435.18	\$45,493.84	\$25,459.02
Premiums,	—	—	—	—
Municipal indebtedness,	24,600.00	20,000.00	23,957.83	27,000.00
Transfers and refunds,	2,108.98	463.38	1,288.17	271.21
Agency, trust, and investment,	8,819.81	4,006.24	12,722.49	3,044.11
<b>Total receipts,</b>	<b>\$78,192.96</b>	<b>\$49,904.80</b>	<b>\$83,462.33</b>	<b>\$55,774.34</b>
<i>Balance on hand, including funds,</i>	<i>2,899.69</i>	<i>991.10</i>	<i>4,678.23</i>	<i>1,117.89</i>
<b>GRAND TOTAL,</b>	<b>\$81,092.65</b>	<b>\$50,895.90</b>	<b>\$88,140.56</b>	<b>\$56,892.23</b>

Graded According to Population of 1915 — Continued.

## GROUP 30.

PAYMENTS.	Millis POPULATION 1,442	Huntington POPULATION 1,427	Yarmouth POPULATION 1,415	Plainville POPULATION 1,408
<b>Maintenance,</b>	<b>\$25,995.96</b>	<b>\$20,075.30</b>	<b>\$32,974.68</b>	<b>\$21,034.50</b>
<i>Departmental,</i>	<i>23,337.76</i>	<i>20,075.30</i>	<i>32,680.45</i>	<i>19,832.25</i>
General government,	1,456.06	1,433.65	5,088.31	2,209.94
Protection of persons and property,	3,239.77	989.94	1,637.80	1,811.78
Health and sanitation,	357.71	170.39	356.73	142.00
Highways,	5,010.07	4,266.94	5,904.84	2,801.97
Charities,	2,264.53	2,847.19	3,422.77	1,526.11
Soldiers' benefits,	144.00	383.00	580.00	322.00
Schools,	10,403.92	9,205.30	15,035.55	10,155.93
Libraries,	218.17	296.02	173.23	349.96
Recreation,	—	117.15	125.05	—
Pensions,	—	—	—	—
Unclassified,	243.53	365.72	356.17	512.56
<i>Public service enterprises,</i>	<i>2,402.63</i>	<i>—</i>	<i>—</i>	<i>1,202.25</i>
Electric light,	—	—	—	—
Water,	2,402.63	—	—	1,202.25
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>255.57</i>	<i>—</i>	<i>274.23</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>20.00</i>	<i>—</i>
<b>Interest,</b>	<b>4,197.78</b>	<b>606.25</b>	<b>1,110.49</b>	<b>2,067.19</b>
<i>Loans, general purposes,</i>	<i>1,622.29</i>	<i>606.25</i>	<i>1,110.49</i>	<i>779.19</i>
<i>Loans, public service enterprises,</i>	<i>2,575.49</i>	<i>—</i>	<i>—</i>	<i>1,288.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>6,615.52</b>	<b>2,999.50</b>	<b>3,718.74</b>	<b>500.00</b>
<i>Departmental,</i>	<i>4,895.77</i>	<i>2,999.50</i>	<i>3,718.74</i>	<i>500.00</i>
General government,	140.93	—	—	—
Protection of persons and property,	—	—	—	500.00
Health and sanitation,	—	—	—	—
Highways,	4,275.00	2,499.50	3,691.58	—
Charities,	—	—	—	—
Schools,	479.84	500.00	—	—
Libraries,	—	—	—	—
Recreation,	—	—	27.16	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,719.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	1,719.75	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>27,300.00</b>	<b>19,000.00</b>	<b>28,751.87</b>	<b>28,400.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,300.00</i>	<i>1,000.00</i>	<i>7,356.23</i>	<i>5,400.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>23,000.00</i>	<i>18,000.00</i>	<i>19,500.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>1,895.64</i>	<i>—</i>
<b>Transfers,</b>	<b>2,107.48</b>	<b>—</b>	<b>603.97</b>	<b>24.00</b>
<i>To sinking funds from revenue,</i>	<i>1,087.48</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,020.00</i>	<i>—</i>	<i>603.97</i>	<i>24.00</i>
<b>Refunds,</b>	<b>1.50</b>	<b>463.38</b>	<b>684.20</b>	<b>247.21</b>
<b>Agency, trust, and investment,</b>	<b>11,106.46</b>	<b>4,076.50</b>	<b>12,722.88</b>	<b>3,044.11</b>
<i>Taxes and licenses for State,</i>	<i>3,022.50</i>	<i>2,275.25</i>	<i>7,041.83</i>	<i>2,248.60</i>
<i>Taxes for county,</i>	<i>1,080.43</i>	<i>1,730.99</i>	<i>3,515.62</i>	<i>801.61</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>7,003.53</i>	<i>70.26</i>	<i>2,165.43</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$30,193.74	\$20,681.55	\$34,085.17	\$23,101.69
Permanent debt (except from sinking funds),	4,300.00	1,000.00	7,356.23	3,400.00
Sinking fund requirements from revenue,	1,087.48	—	—	—
Outlays,	6,615.52	2,999.50	3,718.74	500.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	23,000.00	18,000.00	21,395.64	25,000.00
Transfers (except to sinking funds) and refunds,	1,021.50	463.38	1,288.17	271.21
Agency, trust, and investment,	11,106.46	4,076.50	12,722.88	3,044.11
<b>Total payments,</b>	<b>\$77,324.70</b>	<b>\$47,220.93</b>	<b>\$80,566.83</b>	<b>\$55,317.01</b>
Balance on hand, including funds,	3,767.95	3,674.97	7,573.73	1,675.22
<b>GRAND TOTAL,</b>	<b>\$81,092.65</b>	<b>\$50,895.90</b>	<b>\$88,140.56</b>	<b>\$56,992.23</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 31.

RECEIPTS.	Sterling POPULATION 1,403	Nahant POPULATION 1,387	Bedford POPULATION 1,365	Southwick POPULATION 1,365
<b>REVENUE.</b>	<b>\$32,634.23</b>	<b>\$118,009.41</b>	<b>\$54,182.28</b>	<b>\$17,048.96</b>
<b>General,</b>	<b>25,198.80</b>	<b>102,732.95</b>	<b>41,863.23</b>	<b>15,217.01</b>
<i>Taxes,</i>	<i>21,636.15</i>	<i>96,007.11</i>	<i>38,140.70</i>	<i>13,093.46</i>
Property and poll,	19,904.13	70,097.17	32,966.61	12,965.66
Corporation, bank, etc.,	1,726.02	25,909.94	5,234.09	127.80
<i>Licenses and permits,</i>	<i>1,146.00</i>	<i>6,264.00</i>	<i>942.75</i>	<i>190.50</i>
<i>Fines and forfeits,</i>	<i>58.10</i>	<i>1,153.60</i>	<i>18.49</i>	<i>197.45</i>
<i>Grants and gifts,</i>	<i>2,364.55</i>	<i>262.06</i>	<i>2,761.29</i>	<i>1,735.60</i>
For expenses,	2,364.55	62.06	2,761.29	1,735.60
For outlays,	—	200.00	—	—
<i>All other,</i>	<i>—</i>	<i>41.18</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>7,435.43</b>	<b>15,276.46</b>	<b>12,319.05</b>	<b>1,831.95</b>
<i>Special assessments,</i>	<i>161.90</i>	<i>—</i>	<i>783.96</i>	<i>—</i>
To meet expenses,	161.90	—	783.96	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>394.13</i>	<i>1,031.03</i>	<i>1,306.86</i>	<i>—</i>
<i>Departmental,</i>	<i>1,319.56</i>	<i>1,309.74</i>	<i>4,148.28</i>	<i>883.60</i>
General government,	36.60	916.32	500.66	92.75
Protection of persons and property,	554.92	—	767.10	8.74
Health and sanitation,	—	—	—	—
Highways,	—	107.50	313.42	15.40
Charities,	99.42	—	2,232.40	252.80
Soldiers' benefits,	528.00	238.00	218.00	478.00
Schools,	6.00	9.00	76.41	—
Libraries,	6.62	28.72	40.29	10.34
Recreation,	—	—	—	—
Unclassified,	88.00	10.00	—	25.57
<i>Public service enterprises,</i>	<i>2,721.74</i>	<i>12,556.13</i>	<i>3,768.58</i>	<i>—</i>
Electric light,	2,721.74	—	—	—
Water,	—	12,556.13	3,768.58	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>561.30</i>	<i>11.00</i>	<i>1,029.80</i>	<i>35.00</i>
<i>Interest,</i>	<i>2,276.80</i>	<i>368.56</i>	<i>1,281.57</i>	<i>913.35</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	2,124.08	—	444.68	735.12
All other,	152.72	368.56	836.89	178.23
<b>NON-REVENUE.</b>	<b>\$43,787.01</b>	<b>\$91,337.93</b>	<b>\$61,102.55</b>	<b>\$22,250.99</b>
<b>Offsets to outlays,</b>	<b>10,155.06</b>	<b>—</b>	<b>15,539.51</b>	<b>847.04</b>
<i>Departmental,</i>	<i>10,135.82</i>	<i>—</i>	<i>15,439.65</i>	<i>847.04</i>
<i>Public service enterprises,</i>	<i>19.24</i>	<i>—</i>	<i>99.86</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>24,200.00</b>	<b>38,600.00</b>	<b>37,450.00</b>	<b>18,387.45</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>38,600.00</i>	<i>6,450.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>6,700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>17,500.00</i>	<i>—</i>	<i>31,000.00</i>	<i>15,350.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,037.45</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>1,401.62</b>	<b>—</b>	<b>442.24</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	1,401.62	—	442.24	—
<b>Refunds,</b>	<b>107.73</b>	<b>278.57</b>	<b>30.00</b>	<b>227.49</b>
<b>Agency, trust, and investment,</b>	<b>7,922.60</b>	<b>52,459.36</b>	<b>7,640.80</b>	<b>2,789.01</b>
<i>Taxes and licenses for State,</i>	<i>3,495.00</i>	<i>29,192.50</i>	<i>4,392.25</i>	<i>2,012.50</i>
<i>Taxes for county,</i>	<i>1,415.00</i>	<i>20,643.01</i>	<i>2,129.09</i>	<i>770.49</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,012.60</i>	<i>2,623.85</i>	<i>1,116.46</i>	<i>6.02</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$42,789.29	\$118,009.41	\$69,721.79	\$17,896.00
Premiums,	—	—	—	—
Municipal indebtedness,	24,200.00	38,600.00	37,450.00	18,387.45
Transfers and refunds,	1,509.35	278.57	472.24	227.49
Agency, trust, and investment,	7,922.60	52,459.36	7,640.80	2,789.01
<b>Total receipts,</b>	<b>\$76,421.24</b>	<b>\$209,347.34</b>	<b>\$115,284.83</b>	<b>\$39,299.95</b>
Balance on hand, including funds,	5,190.53	92,894.24	5,471.75	709.15
<b>GRAND TOTAL,</b>	<b>\$81,611.77</b>	<b>\$302,241.58</b>	<b>\$120,756.58</b>	<b>\$40,009.10</b>



## Graded According to Population of 1915 — Continued.

## GROUP 31.

PAYMENTS.	Sterling POPULATION 1,403	Nahant POPULATION 1,387	Bedford POPULATION 1,365	Southwick POPULATION 1,365
<b>Maintenance,</b>	<b>\$25,091.02</b>	<b>\$97,380.57</b>	<b>\$38,622.65</b>	<b>\$16,588.69</b>
<i>Departmental,</i>	<i>21,565.21</i>	<i>91,535.39</i>	<i>35,746.70</i>	<i>16,419.52</i>
General government,	1,867.97	21,639.82	2,964.31	1,713.21
Protection of persons and property,	1,980.04	16,781.75	5,793.88	381.90
Health and sanitation,	466.23	5,673.34	421.63	339.57
Highways,	4,030.17	22,680.12	8,301.76	3,222.40
Charities,	1,611.61	593.36	4,332.11	508.67
Soldiers' benefits,	740.00	336.00	288.00	454.00
Schools,	9,587.31	13,062.67	11,096.05	8,157.85
Libraries,	609.09	3,438.85	671.76	348.45
Recreation,	48.00	5,941.73	4.00	38.33
Pensions,	—	556.68	—	—
Unclassified,	624.79	831.07	1,873.20	955.14
<i>Public service enterprises,</i>	<i>2,332.89</i>	<i>4,906.82</i>	<i>1,880.42</i>	<i>—</i>
Electric light,	2,332.89	—	—	—
Water,	—	4,906.82	1,880.42	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,192.92</i>	<i>938.36</i>	<i>995.63</i>	<i>132.17</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>37.00</i>
<b>Interest,</b>	<b>1,613.63</b>	<b>8,909.59</b>	<b>3,426.90</b>	<b>581.53</b>
<i>Loans, general purposes,</i>	<i>1,171.08</i>	<i>5,180.37</i>	<i>1,314.90</i>	<i>581.53</i>
<i>Loans, public service enterprises,</i>	<i>442.55</i>	<i>3,729.22</i>	<i>2,112.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>17,561.82</b>	<b>30,865.28</b>	<b>24,749.18</b>	<b>3,434.85</b>
<i>Departmental,</i>	<i>11,048.01</i>	<i>30,481.28</i>	<i>22,478.30</i>	<i>3,434.85</i>
General government,	—	—	—	—
Protection of persons and property,	—	1,614.25	—	—
Health and sanitation,	—	608.86	—	—
Highways,	10,662.68	352.00	22,237.99	3,434.85
Charities,	—	—	—	—
Schools,	—	27,628.49	228.81	—
Libraries,	385.33	—	—	—
Recreation,	—	277.68	11.50	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>6,513.81</i>	<i>384.00</i>	<i>2,270.88</i>	<i>—</i>
Electric light,	6,513.81	—	—	—
Water,	—	384.00	2,270.88	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>24,650.00</b>	<b>11,336.98</b>	<b>30,400.00</b>	<b>15,500.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,650.00</i>	<i>11,336.98</i>	<i>5,400.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>18,000.00</i>	<i>—</i>	<i>25,000.00</i>	<i>14,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>1,401.62</b>	<b>—</b>	<b>442.24</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,401.62</i>	<i>—</i>	<i>442.24</i>	<i>—</i>
<b>Refunds,</b>	<b>107.73</b>	<b>278.57</b>	<b>30.00</b>	<b>227.49</b>
<b>Agency, trust, and investment,</b>	<b>8,091.06</b>	<b>63,845.51</b>	<b>7,593.24</b>	<b>2,789.01</b>
<i>Taxes and licenses for State,</i>	<i>3,495.00</i>	<i>29,192.50</i>	<i>4,395.25</i>	<i>2,012.50</i>
<i>Taxes for county,</i>	<i>1,415.00</i>	<i>20,643.01</i>	<i>2,129.09</i>	<i>770.49</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,181.06</i>	<i>14,010.00</i>	<i>1,068.90</i>	<i>6.02</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$26,704.65	\$106,290.16	\$42,049.55	\$17,170.22
Permanent debt (except from sinking funds),	6,650.00	11,336.98	5,400.00	1,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	17,561.82	30,865.28	24,749.18	3,434.85
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	18,000.00	—	25,000.00	14,500.00
Transfers (except to sinking funds) and refunds,	1,509.35	278.57	472.24	227.49
Agency, trust, and investment,	8,091.06	63,845.51	7,593.24	2,789.01
<b>Total payments,</b>	<b>\$78,516.88</b>	<b>\$212,616.50</b>	<b>\$105,264.21</b>	<b>\$39,121.57</b>
<i>Balance on hand, including funds,</i>	<i>3,094.89</i>	<i>89,625.08</i>	<i>15,492.37</i>	<i>887.53</i>
<b>GRAND TOTAL,</b>	<b>\$81,611.77</b>	<b>\$302,241.58</b>	<b>\$120,756.58</b>	<b>\$40,009.10</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 32.**

RECEIPTS.	Mattapoisett POPULATION 1,352	Chester POPULATION 1,344	Pembroke POPULATION 1,337	Tisbury POPULATION 1,324
<b>REVENUE.</b>	<b>\$38,934.13</b>	<b>\$22,924.18</b>	<b>\$34,052.89</b>	<b>\$48,412.27</b>
<b>General,</b>	<b>29,470.13</b>	<b>20,127.66</b>	<b>27,452.82</b>	<b>33,045.43</b>
<i>Taxes,</i>	<i>27,879.97</i>	<i>17,400.77</i>	<i>25,186.98</i>	<i>31,671.43</i>
Property and poll,	23,932.57	16,142.80	23,939.46	30,561.67
Corporation, bank, etc.,	3,947.40	1,257.97	1,247.52	1,109.76
<i>Licenses and permits,</i>	<i>66.00</i>	<i>23.00</i>	<i>43.00</i>	<i>26.00</i>
<i>Fines and forfeits,</i>	<i>15.00</i>	<i>62.55</i>	<i>118.06</i>	<i>209.62</i>
<i>Grants and gifts,</i>	<i>1,509.16</i>	<i>2,641.34</i>	<i>2,104.78</i>	<i>1,138.38</i>
For expenses,	1,509.16	2,581.39	2,104.78	1,138.38
For outlays,	—	59.95	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>9,464.00</b>	<b>2,796.52</b>	<b>6,600.07</b>	<b>15,366.84</b>
<i>Special assessments,</i>	<i>62.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	62.00	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>886.96</i>	<i>—</i>	<i>549.28</i>	<i>—</i>
<i>Departmental,</i>	<i>2,544.94</i>	<i>2,163.80</i>	<i>6,370.35</i>	<i>943.17</i>
General government,	120.82	274.00	2.72	25.00
Protection of persons and property,	—	195.80	1,273.96	16.64
Health and sanitation,	—	—	—	—
Highways,	181.27	—	—	62.35
Charities,	1,510.22	388.29	1,544.51	84.25
Soldiers' benefits,	668.00	264.00	2,227.00	262.93
Schools,	—	1,029.00	322.16	492.00
Libraries,	38.67	12.71	—	—
Recreation,	25.21	—	—	—
Unclassified,	.75	—	—	—
<i>Public service enterprises,</i>	<i>5,249.87</i>	<i>—</i>	<i>236.26</i>	<i>13,496.99</i>
Electric light,	—	—	—	—
Water,	4,852.42	—	—	13,491.49
All other,	397.45	—	236.26	5.50
<i>Cemeteries,</i>	<i>—</i>	<i>90.00</i>	<i>144.54</i>	<i>695.73</i>
<i>Interest,</i>	<i>780.23</i>	<i>542.72</i>	<i>499.64</i>	<i>230.95</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	646.96	113.36	59.38	24.68
All other,	133.27	429.36	440.26	206.27
<b>NON-REVENUE.</b>	<b>\$26,270.52</b>	<b>\$22,014.69</b>	<b>\$51,400.43</b>	<b>\$28,952.70</b>
<b>Offsets to outlays,</b>	<b>549.56</b>	<b>4,295.34</b>	<b>19,106.21</b>	<b>—</b>
<i>Departmental,</i>	<i>27.77</i>	<i>4,295.34</i>	<i>19,106.21</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>521.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>13,619.00</b>	<b>14,000.00</b>	<b>27,000.00</b>	<b>20,002.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>	<i>3,000.00</i>
<i>Loans, public service enterprises,</i>	<i>6,119.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>7,500.00</i>	<i>14,000.00</i>	<i>21,000.00</i>	<i>17,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>446.96</b>	<b>39.66</b>	<b>—</b>	<b>8.27</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	446.96	39.66	—	8.27
<b>Refunds,</b>	<b>16.69</b>	<b>228.07</b>	<b>—</b>	<b>380.14</b>
<b>Agency, trust, and investment,</b>	<b>11,638.31</b>	<b>3,451.62</b>	<b>5,294.22</b>	<b>8,562.29</b>
<i>Taxes and licenses for State,</i>	<i>5,655.00</i>	<i>2,647.50</i>	<i>2,437.50</i>	<i>4,363.88</i>
<i>Taxes for county,</i>	<i>5,251.06</i>	<i>809.01</i>	<i>1,401.03</i>	<i>2,882.76</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,732.25</i>	<i>65.22</i>	<i>622.36</i>	<i>1,325.65</i>
<i>All other,</i>	<i>—</i>	<i>629.89</i>	<i>833.33</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$39,483.69	\$27,219.52	\$53,159.10	\$48,412.27
Premiums,	—	—	—	2.00
Municipal indebtedness,	13,619.00	14,000.00	27,000.00	20,000.00
Transfers and refunds,	463.65	267.73	—	388.41
Agency, trust, and investment,	11,638.31	3,451.62	5,294.22	8,562.29
<b>Total receipts,</b>	<b>\$65,204.65</b>	<b>\$44,938.37</b>	<b>\$85,453.32</b>	<b>\$77,364.97</b>
<i>Balance on hand, including funds,</i>	<i>6,879.70</i>	<i>2,690.68</i>	<i>6,690.52</i>	<i>2,751.74</i>
<b>GRAND TOTAL,</b>	<b>\$72,084.35</b>	<b>\$47,628.95</b>	<b>\$92,143.84</b>	<b>\$80,116.71</b>

## Graded According to Population of 1915 — Continued.

## GROUP 32.

PAYMENTS.	Mattapoisett POPULATION 1,352	Chester POPULATION 1,344	Pembroke POPULATION 1,337	Tisbury POPULATION 1,324
<b>Maintenance,</b>	<b>\$30,310.92</b>	<b>\$21,841.53</b>	<b>\$30,017.56</b>	<b>\$30,497.13</b>
<i>Departmental,</i>	<i>26,267.65</i>	<i>21,602.08</i>	<i>29,728.45</i>	<i>26,406.39</i>
General government,	2,322.64	1,871.15	2,448.49	2,308.51
Protection of persons and property,	1,860.44	686.72	3,157.18	2,508.19
Health and sanitation,	399.77	297.98	531.98	625.13
Highways,	6,845.34	4,954.24	4,424.98	5,646.26
Charities,	2,766.93	2,052.73	4,089.13	1,391.78
Soldiers' benefits,	667.50	288.00	3,238.00	240.00
Schools,	9,706.64	10,517.73	11,208.19	11,802.08
Libraries,	929.12	215.76	125.00	200.00
Recreation,	80.33	—	167.72	—
Pensions,	—	—	—	—
Unclassified,	688.94	717.77	337.78	684.44
<i>Public service enterprises,</i>	<i>3,739.23</i>	<i>—</i>	<i>100.64</i>	<i>4,469.82</i>
Electric light,	—	—	—	—
Water,	3,538.95	—	—	4,464.29
All other,	250.28	—	100.64	5.53
<i>Cemeteries,</i>	<i>83.15</i>	<i>239.45</i>	<i>188.47</i>	<i>620.92</i>
<i>Administration of trust funds,</i>	<i>170.89</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>3,355.10</b>	<b>1,011.64</b>	<b>1,065.54</b>	<b>4,032.23</b>
<i>Loans, general purposes,</i>	<i>162.72</i>	<i>1,011.64</i>	<i>1,065.54</i>	<i>372.25</i>
<i>Loans, public service enterprises,</i>	<i>3,202.38</i>	<i>—</i>	<i>—</i>	<i>3,160.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>13,857.86</b>	<b>3,614.13</b>	<b>28,061.41</b>	<b>7,887.02</b>
<i>Departmental,</i>	<i>4,138.60</i>	<i>3,614.13</i>	<i>28,061.41</i>	<i>5,387.02</i>
General government,	—	119.91	500.00	—
Protection of persons and property,	250.00	—	—	358.34
Health and sanitation,	3,085.10	1,771.19	27,561.41	4,661.07
Highways,	—	—	—	—
Charities,	—	—	—	367.61
Schools,	575.00	—	—	—
Libraries,	—	—	—	—
Recreation,	228.50	—	—	—
Unclassified,	—	1,723.03	—	—
<i>Public service enterprises,</i>	<i>9,719.26</i>	<i>—</i>	<i>—</i>	<i>2,500.00</i>
Electric light,	—	—	—	—
Water,	9,719.26	—	—	2,500.00
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>7,500.00</b>	<b>16,650.00</b>	<b>22,500.00</b>	<b>20,100.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>1,650.00</i>	<i>1,600.00</i>	<i>3,100.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>7,500.00</i>	<i>16,000.00</i>	<i>21,500.00</i>	<i>17,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>446.96</b>	<b>39.66</b>	<b>—</b>	<b>8.27</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>446.96</i>	<i>39.66</i>	<i>—</i>	<i>8.27</i>
<b>Refunds,</b>	<b>16.69</b>	<b>228.07</b>	<b>—</b>	<b>330.14</b>
<b>Agency, trust, and investment,</b>	<b>11,467.42</b>	<b>3,564.98</b>	<b>5,353.60</b>	<b>8,561.54</b>
<i>Taxes and licenses for State,</i>	<i>5,655.00</i>	<i>2,047.50</i>	<i>2,437.50</i>	<i>4,353.88</i>
<i>Taxes for county,</i>	<i>3,251.06</i>	<i>809.01</i>	<i>1,401.03</i>	<i>2,832.76</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,561.36</i>	<i>178.58</i>	<i>681.74</i>	<i>1,324.90</i>
<i>All other,</i>	<i>—</i>	<i>529.89</i>	<i>833.33</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$33,666.02	\$22,853.17	\$31,083.10	\$34,529.36
Permanent debt (except from sinking funds),	—	1,650.00	1,000.00	3,100.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	13,857.86	3,614.13	28,061.41	7,887.02
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	7,500.00	15,000.00	21,500.00	17,000.00
Transfers (except to sinking funds) and refunds,	463.65	267.73	—	388.41
Agency, trust, and investment,	11,467.42	3,564.98	5,353.60	8,561.54
<b>Total payments,</b>	<b>\$66,954.95</b>	<b>\$46,950.01</b>	<b>\$86,998.11</b>	<b>\$71,466.33</b>
Balance on hand, including funds,	5,129.40	678.94	5,145.73	8,650.38
<b>GRAND TOTAL,</b>	<b>\$72,084.35</b>	<b>\$47,628.95</b>	<b>\$92,143.84</b>	<b>\$80,116.71</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 33.

RECEIPTS.	West Boylston POPULATION 1,318	Lincoln POPULATION 1,310	Middleton POPULATION 1,308	North Reading POPULATION 1,292
<b>REVENUE.</b>	<b>\$42,470.97</b>	<b>\$64,189.53</b>	<b>\$26,551.99</b>	<b>\$30,450.63</b>
<b>General,</b>	<b>33,225.90</b>	<b>45,108.84</b>	<b>20,188.23</b>	<b>22,704.86</b>
<i>Taxes,</i>	<i>30,415.36</i>	<i>44,493.26</i>	<i>14,375.02</i>	<i>17,089.94</i>
Property and poll,	28,595.48	38,902.17	13,172.38	15,564.44
Corporation, bank, etc.,	1,819.88	5,591.09	1,202.64	1,525.50
<i>Licenses and permits,</i>	<i>33.00</i>	<i>2.00</i>	<i>2,638.75</i>	<i>4.00</i>
<i>Fines and forfeits,</i>	<i>175.77</i>	<i>10.00</i>	<i>51.27</i>	<i>405.00</i>
<i>Grants and gifts,</i>	<i>2,601.77</i>	<i>603.68</i>	<i>3,123.19</i>	<i>5,205.92</i>
For expenses,	2,601.77	603.58	2,919.92	3,505.92
For outlays,	—	—	203.27	1,700.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>9,245.07</b>	<b>19,080.69</b>	<b>6,363.76</b>	<b>7,745.77</b>
<i>Special assessments,</i>	<i>280.80</i>	<i>—</i>	<i>—</i>	<i>379.51</i>
To meet expenses,	280.80	—	—	379.51
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>748.60</i>	<i>—</i>	<i>1,053.32</i>	<i>1,070.19</i>
<i>Departmental,</i>	<i>4,244.74</i>	<i>2,142.46</i>	<i>2,960.70</i>	<i>5,631.15</i>
General government,	198.00	65.00	178.88	515.11
Protection of persons and property,	99.29	1,349.02	1,064.42	1,294.00
Health and sanitation,	5.02	—	—	—
Highways,	137.95	728.44	7.00	27.47
Charities,	2,984.00	—	384.71	2,313.75
Soldiers' benefits,	692.00	—	1,106.00	1,362.00
Schools,	59.57	—	201.25	81.25
Libraries,	53.66	—	18.44	20.03
Recreation,	—	—	—	—
Unclassified,	15.25	—	—	17.54
<i>Public service enterprises,</i>	<i>3,634.51</i>	<i>12,812.79</i>	<i>977.91</i>	<i>—</i>
Electric light,	3,634.51	—	977.91	—
Water,	—	12,812.79	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>96.31</i>	<i>46.00</i>	<i>195.50</i>	<i>104.79</i>
<i>Interest,</i>	<i>240.11</i>	<i>4,080.44</i>	<i>1,176.33</i>	<i>560.13</i>
On sinking funds,	—	963.67	—	—
On trust and investment funds,	47.68	2,637.52	1,034.92	337.46
All other,	192.43	479.25	141.41	222.67
<b>NON-REVENUE.</b>	<b>\$38,108.82</b>	<b>\$48,558.46</b>	<b>\$31,592.48</b>	<b>\$33,661.11</b>
<b>Offsets to outlays,</b>	<b>20,500.94</b>	<b>—</b>	<b>454.18</b>	<b>2,692.00</b>
<i>Departmental,</i>	<i>20,500.94</i>	<i>—</i>	<i>400.00</i>	<i>2,692.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>54.18</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>12,000.00</b>	<b>25,000.00</b>	<b>24,000.00</b>	<b>25,750.00</b>
<i>Loans, general purposes,</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>	<i>6,750.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>7,500.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>10,000.00</i>	<i>25,000.00</i>	<i>16,500.00</i>	<i>19,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>242.48</b>	<b>2,330.17</b>	<b>715.84</b>	<b>557.50</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	242.48	2,330.17	715.84	557.50
<b>Refunds,</b>	<b>25.66</b>	<b>398.49</b>	<b>543.99</b>	<b>133.61</b>
<b>Agency, trust, and investment,</b>	<b>5,339.74</b>	<b>20,829.80</b>	<b>5,878.47</b>	<b>4,528.00</b>
<i>Taxes and licenses for State,</i>	<i>2,340.00</i>	<i>9,360.00</i>	<i>3,020.25</i>	<i>2,047.50</i>
<i>Taxes for county,</i>	<i>1,061.00</i>	<i>4,866.48</i>	<i>1,388.66</i>	<i>1,664.54</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,938.74</i>	<i>6,603.32</i>	<i>1,469.56</i>	<i>1,415.96</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$62,971.91	\$64,189.53	\$27,006.17	\$33,142.63
Premiums,	—	—	—	—
Municipal indebtedness,	12,000.00	25,000.00	24,000.00	25,750.00
Transfers and refunds,	268.14	2,728.66	1,259.83	691.11
Agency, trust, and investment,	5,339.74	20,829.80	5,878.47	4,528.00
<b>Total receipts,</b>	<b>\$80,579.79</b>	<b>\$112,747.99</b>	<b>\$58,144.47</b>	<b>\$64,111.74</b>
<i>Balance on hand, including funds,</i>	<i>5,593.37</i>	<i>11,630.28</i>	<i>1,209.57</i>	<i>6,462.13</i>
<b>GRAND TOTAL,</b>	<b>\$86,173.16</b>	<b>\$124,378.27</b>	<b>\$59,354.04</b>	<b>\$70,563.87</b>

## Graded According to Population of 1915 — Continued.

## GROUP 33.

PAYMENTS.	West Boylston POPULATION 1,318	Lincoln POPULATION 1,310	Middleton POPULATION 1,308	North Reading POPULATION 1,292
<b>Maintenance,</b> . . . . .	<b>\$33,694.12</b>	<b>\$52,585.79</b>	<b>\$20,496.39</b>	<b>\$29,129.21</b>
<i>Departmental,</i> . . . . .	30,183.99	47,041.66	18,747.25	28,966.17
General government, . . . . .	2,565.97	4,122.32	1,925.99	2,011.86
Protection of persons and property, . . . . .	623.30	6,574.11	2,545.46	4,495.18
Health and sanitation, . . . . .	388.37	246.61	164.20	204.46
Highways, . . . . .	3,883.98	16,186.11	2,057.17	5,046.10
Charities, . . . . .	6,432.07	318.74	1,545.57	6,206.47
Soldiers' benefits, . . . . .	640.00	—	1,483.25	1,422.00
Schools, . . . . .	13,323.25	15,733.95	8,010.13	8,603.30
Libraries, . . . . .	1,573.38	1,727.15	757.05	431.52
Recreation, . . . . .	199.12	1,434.25	6.00	33.13
Pensions, . . . . .	—	—	—	—
Unclassified, . . . . .	554.55	698.72	252.43	512.15
<i>Public service enterprises,</i> . . . . .	3,276.68	4,946.61	1,271.94	—
Electric light, . . . . .	3,276.68	—	1,231.94	—
Water, . . . . .	—	4,880.24	40.00	—
All other, . . . . .	—	66.27	—	—
<i>Cemeteries,</i> . . . . .	233.45	597.32	469.70	154.04
<i>Administration of trust funds,</i> . . . . .	—	—	7.60	9.06
<b>Interest,</b> . . . . .	<b>606.67</b>	<b>5,004.03</b>	<b>995.73</b>	<b>841.31</b>
<i>Loans, general purposes,</i> . . . . .	226.67	1,989.03	655.23	841.31
<i>Loans, public service enterprises,</i> . . . . .	380.00	3,015.00	340.50	—
<i>Loans, cemeteries,</i> . . . . .	—	—	—	—
<b>Outlays,</b> . . . . .	<b>27,834.67</b>	<b>177.22</b>	<b>8,944.35</b>	<b>13,014.04</b>
<i>Departmental,</i> . . . . .	24,284.61	177.22	546.86	13,014.04
General government, . . . . .	—	—	—	—
Protection of persons and property, . . . . .	125.00	—	22.00	141.50
Health and sanitation, . . . . .	—	—	—	—
Highways, . . . . .	24,159.51	177.22	100.00	9,168.53
Charities, . . . . .	—	—	—	—
Schools, . . . . .	—	—	423.36	3,704.01
Libraries, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	—	—
<i>Public service enterprises,</i> . . . . .	3,550.16	—	8,398.99	—
Electric light, . . . . .	3,550.16	—	926.56	—
Water, . . . . .	—	—	7,472.43	—
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>12,000.00</b>	<b>29,000.00</b>	<b>19,700.00</b>	<b>21,000.00</b>
<i>From sinking funds,</i> . . . . .	—	—	—	—
<i>From revenue and other sources,</i> . . . . .	2,000.00	4,000.00	1,200.00	1,000.00
<i>Bonds refunded, current year,</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans),</i> . . . . .	10,000.00	25,000.00	18,500.00	20,000.00
<i>Warrants or orders, previous years,</i> . . . . .	—	—	—	—
<b>Transfers,</b> . . . . .	<b>242.48</b>	<b>2,330.17</b>	<b>715.84</b>	<b>557.50</b>
<i>To sinking funds from revenue,</i> . . . . .	—	1,500.00	—	—
<i>All other,</i> . . . . .	242.48	830.17	715.84	557.50
<b>Refunds,</b> . . . . .	<b>25.66</b>	<b>398.49</b>	<b>543.99</b>	<b>133.61</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>3,678.13</b>	<b>24,146.87</b>	<b>6,026.58</b>	<b>3,797.96</b>
<i>Taxes and licenses for State,</i> . . . . .	2,340.00	9,360.00	3,020.25	2,047.60
<i>Taxes for county,</i> . . . . .	1,061.00	4,866.48	1,388.66	1,064.54
<i>Expenditures for grade crossings,</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds,</i> . . . . .	277.13	9,920.39	1,617.67	685.92
<i>All other,</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest, . . . . .	\$34,300.79	\$57,589.82	\$21,492.12	\$29,970.52
Permanent debt (except from sinking funds), . . . . .	2,000.00	4,000.00	1,200.00	1,000.00
Sinking fund requirements from revenue, . . . . .	—	1,500.00	—	—
Outlays, . . . . .	27,834.67	177.22	8,944.35	13,014.04
Permanent debt from sinking funds, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans, . . . . .	10,000.00	25,000.00	18,500.00	20,000.00
Transfers (except to sinking funds) and refunds, . . . . .	268.14	1,228.66	1,259.83	691.11
Agency, trust, and investment, . . . . .	3,678.13	24,146.87	6,026.58	3,797.96
<b>Total payments,</b> . . . . .	<b>\$78,081.73</b>	<b>\$113,642.57</b>	<b>\$57,422.88</b>	<b>\$68,473.63</b>
Balance on hand, including funds, . . . . .	8,091.43	10,735.70	1,931.16	2,090.24
<b>GRAND TOTAL,</b> . . . . .	<b>\$86,173.16</b>	<b>\$124,378.27</b>	<b>\$59,354.04</b>	<b>\$70,563.87</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 34.**

RECEIPTS.	West Brookfield POPULATION 1,288	Sunderland POPULATION 1,278	West Stockbridge POPULATION 1,277	Edgartown POPULATION 1,276
<b>REVENUE.</b>	<b>\$28,058.39</b>	<b>\$14,506.00</b>	<b>\$14,079.57</b>	<b>\$24,713.20</b>
<b>General,</b>	<b>20,954.85</b>	<b>11,868.20</b>	<b>13,645.57</b>	<b>23,004.25</b>
<i>Taxes,</i>	<i>18,196.98</i>	<i>9,107.84</i>	<i>9,919.49</i>	<i>21,006.93</i>
Property and poll,	16,695.68	8,166.02	9,630.13	20,291.14
Corporation, bank, etc.,	1,501.30	941.82	289.36	715.79
<i>Licenses and permits,</i>	<i>1,131.75</i>	—	<i>752.75</i>	<i>362.75</i>
<i>Fines and forfeits,</i>	<i>9.23</i>	<i>105.00</i>	<i>111.00</i>	<i>9.02</i>
<i>Grants and gifts,</i>	<i>1,616.89</i>	<i>2,655.36</i>	<i>2,862.33</i>	<i>1,625.55</i>
For expenses,	1,616.89	2,655.36	2,862.33	1,625.55
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
<b>Commercial,</b>	<b>7,103.54</b>	<b>2,637.80</b>	<b>434.00</b>	<b>1,708.95</b>
<i>Special assessments,</i>	—	<i>198.69</i>	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	198.59	—	—
<i>Privileges,</i>	<i>255.22</i>	<i>686.71</i>	—	—
<i>Departmental,</i>	<i>3,461.04</i>	<i>1,037.61</i>	<i>434.00</i>	<i>1,413.61</i>
General government,	253.00	18.90	14.00	679.00
Protection of persons and property,	—	19.17	—	—
Health and sanitation,	—	—	—	—
Highways,	59.74	745.47	—	—
Charities,	1,814.23	35.47	72.00	98.36
Soldiers' benefits,	1,176.00	62.00	338.00	631.00
Schools,	98.57	116.80	—	5.25
Libraries,	26.00	.45	10.00	—
Recreation,	33.50	32.00	—	—
Unclassified,	—	7.25	—	—
<i>Public service enterprises,</i>	<i>2,228.46</i>	—	—	—
Electric light,	—	—	—	—
Water,	2,213.36	—	—	—
All other,	15.10	—	—	—
<i>Cemeteries,</i>	<i>224.26</i>	<i>330.20</i>	—	<i>192.72</i>
<i>Interest,</i>	<i>934.66</i>	<i>384.79</i>	—	<i>102.62</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	727.41	262.01	—	102.62
All other,	207.15	122.78	—	—
<b>NON-REVENUE.</b>	<b>\$26,992.82</b>	<b>\$19,374.73</b>	<b>\$15,163.94</b>	<b>\$20,919.38</b>
<b>Offsets to outlays,</b>	<b>526.44</b>	<b>176.92</b>	<b>1,000.00</b>	—
<i>Departmental,</i>	<i>241.34</i>	<i>176.92</i>	<i>1,000.00</i>	—
<i>Public service enterprises,</i>	<i>285.10</i>	—	—	—
<i>Cemeteries,</i>	—	—	—	—
<b>Municipal indebtedness,</b>	<b>22,059.00</b>	<b>13,500.00</b>	<b>11,324.75</b>	<b>15,621.54</b>
<i>Loans, general purposes,</i>	<i>2,059.00</i>	—	—	<i>5,999.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>13,500.00</i>	<i>10,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	<i>1,324.75</i>	<i>1,622.54</i>
<i>Premiums,</i>	—	—	—	—
<b>Transfers,</b>	<b>6.11</b>	<b>231.00</b>	—	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	6.11	231.00	—	—
<b>Refunds,</b>	<b>31.76</b>	<b>96.44</b>	—	<b>15.11</b>
<b>Agency, trust, and investment,</b>	<b>4,369.51</b>	<b>5,370.37</b>	<b>2,839.19</b>	<b>5,282.73</b>
<i>Taxes and licenses for State,</i>	<i>2,715.25</i>	<i>1,950.00</i>	<i>1,712.75</i>	<i>2,702.61</i>
<i>Taxes for county,</i>	<i>1,061.00</i>	<i>2,127.17</i>	<i>1,126.44</i>	<i>2,048.28</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>593.26</i>	<i>1,293.20</i>	—	<i>531.84</i>
<i>All other,</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$28,584.83	\$14,682.92	\$15,079.57	\$24,713.20
Premiums,	—	—	—	—
Municipal indebtedness,	22,059.00	13,500.00	11,324.75	15,621.54
Transfers and refunds,	37.87	327.44	—	15.11
Agency, trust, and investment,	4,369.51	5,370.37	2,839.19	5,282.73
<b>Total receipts,</b>	<b>\$55,051.21</b>	<b>\$33,880.73</b>	<b>\$29,243.51</b>	<b>\$45,632.58</b>
<i>Balance on hand, including funds,</i>	<i>7,045.89</i>	<i>2,733.95</i>	<i>19.53</i>	<i>5,258.09</i>
<b>GRAND TOTAL,</b>	<b>\$62,097.10</b>	<b>\$36,614.68</b>	<b>\$29,263.04</b>	<b>\$50,890.67</b>

Graded According to Population of 1915 — Continued.

## GROUP 34.

PAYMENTS.	West Brookfield POPULATION 1,283	Sunderland POPULATION 1,278	West Stockbridge POPULATION 1,277	Edgartown POPULATION 1,276
<b>Maintenance,</b>	<b>\$25,246.02</b>	<b>\$13,858.99</b>	<b>\$17,465.12</b>	<b>\$22,452.52</b>
<i>Departmental,</i>	<i>23,198.61</i>	<i>13,621.42</i>	<i>17,145.19</i>	<i>22,153.78</i>
General government,	1,800.81	818.73	1,023.67	2,918.19
Protection of persons and property,	1,333.18	204.60	335.39	3,470.36
Health and sanitation,	602.60	198.25	259.28	713.79
Highways,	3,784.15	2,656.14	3,756.34	2,345.55
Charities,	3,548.46	345.78	2,184.01	3,148.42
Soldiers' benefits,	2,022.05	72.00	278.00	660.00
Schools,	8,347.48	8,575.02	8,964.73	8,196.00
Libraries,	1,235.19	591.90	262.47	399.12
Recreation,	239.18	5.00	—	89.55
Pensions,	—	—	—	—
Unclassified,	285.41	54.00	81.30	212.80
<i>Public service enterprises,</i>	<i>1,653.71</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	1,651.85	—	—	—
All other,	1.86	—	—	—
<i>Cemeteries,</i>	<i>393.80</i>	<i>337.57</i>	<i>319.93</i>	<i>298.74</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>2,322.08</b>	<b>659.07</b>	<b>462.50</b>	<b>484.72</b>
<i>Loans, general purposes,</i>	<i>428.32</i>	<i>659.07</i>	<i>462.50</i>	<i>484.72</i>
<i>Loans, public service enterprises,</i>	<i>1,857.76</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>36.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>4,545.84</b>	<b>3,960.12</b>	<b>1,408.03</b>	<b>2,530.25</b>
<i>Departmental,</i>	<i>2,788.82</i>	<i>3,960.12</i>	<i>1,408.03</i>	<i>2,530.25</i>
General government,	73.00	—	—	96.00
Protection of persons and property,	—	—	—	152.50
Health and sanitation,	—	4.21	—	82.10
Highways,	2,715.82	3,955.91	1,408.03	1,795.76
Charities,	—	—	—	—
Schools,	—	—	—	403.89
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,757.02</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	1,757.02	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>20,112.50</b>	<b>11,950.00</b>	<b>7,068.67</b>	<b>14,599.71</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,112.50</i>	<i>1,950.00</i>	<i>—</i>	<i>850.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>18,000.00</i>	<i>10,000.00</i>	<i>7,000.00</i>	<i>11,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>68.67</i>	<i>2,249.71</i>
<b>Transfers,</b>	<b>6.11</b>	<b>231.00</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>6.11</i>	<i>231.00</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>31.76</b>	<b>96.44</b>	<b>—</b>	<b>15.11</b>
<b>Agency, trust, and investment,</b>	<b>4,412.33</b>	<b>5,401.38</b>	<b>2,839.19</b>	<b>5,282.98</b>
<i>Taxes and licenses for State,</i>	<i>2,716.25</i>	<i>1,950.00</i>	<i>1,712.76</i>	<i>2,702.86</i>
<i>Taxes for county,</i>	<i>1,061.00</i>	<i>2,127.17</i>	<i>1,126.44</i>	<i>2,048.28</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>636.08</i>	<i>1,324.21</i>	<i>—</i>	<i>531.84</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$27,568.10	\$14,518.06	\$17,927.62	\$22,937.24
Sinking debt (except from sinking funds),	2,112.50	1,950.00	—	850.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	4,545.84	3,960.12	1,408.03	2,530.25
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	18,000.00	10,000.00	7,068.67	13,749.71
Transfers (except to sinking funds) and refunds,	37.87	327.44	—	15.11
Agency, trust, and investment,	4,412.33	5,401.38	2,839.19	5,282.98
<b>Total payments,</b>	<b>\$56,676.64</b>	<b>\$36,157.00</b>	<b>\$29,243.51</b>	<b>\$45,365.29</b>
Balance on hand, including funds,	5,420.46	457.68	19.53	5,525.38
<b>GRAND TOTAL,</b>	<b>\$62,097.10</b>	<b>\$36,614.68</b>	<b>\$29,263.04</b>	<b>\$50,890.67</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 35.

RECEIPTS.	Norfolk POPULATION 1,268	Hinsdale POPULATION 1,257	Oak Bluffs POPULATION 1,245	Littleton POPULATION 1,228
<b>REVENUE.</b>	<b>\$22,936.92</b>	<b>\$17,627.21</b>	<b>\$40,534.88</b>	<b>\$40,521.87</b>
<b>General,</b>	<b>21,343.38</b>	<b>15,112.93</b>	<b>39,216.49</b>	<b>27,801.79</b>
<i>Taxes,</i>	<i>19,085.78</i>	<i>11,469.49</i>	<i>36,122.60</i>	<i>25,384.32</i>
Property and poll,	18,136.69	11,019.28	35,802.51	23,991.13
Corporation, bank, etc.,	949.09	440.21	319.99	1,393.69
<i>Licenses and permits,</i>	<i>10.00</i>	<i>15.00</i>	<i>285.60</i>	<i>1.00</i>
<i>Fines and forfeits,</i>	<i>24.74</i>	<i>—</i>	<i>21.80</i>	<i>4.85</i>
<i>Grants and gifts,</i>	<i>2,222.86</i>	<i>3,638.44</i>	<i>2,736.69</i>	<i>2,410.87</i>
For expenses,	2,222.86	3,638.44	1,216.07	2,410.87
For outlays,	—	—	1,570.62	—
All other,	—	—	—	.25
<b>Commercial,</b>	<b>1,593.54</b>	<b>2,514.28</b>	<b>1,318.39</b>	<b>12,720.08</b>
<i>Special assessments,</i>	<i>165.42</i>	<i>—</i>	<i>—</i>	<i>608.79</i>
To meet expenses,	165.42	—	—	608.79
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>224.89</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>1,071.92</i>	<i>2,160.22</i>	<i>1,079.37</i>	<i>1,394.81</i>
General government,	94.00	66.00	5.00	397.80
Protection of persons and property,	652.92	—	38.29	424.18
Health and sanitation,	—	—	—	—
Highways,	25.00	—	—	88.52
Charities,	—	1,103.07	420.74	245.00
Soldiers' benefits,	300.00	380.00	462.00	164.00
Schools,	—	594.02	—	40.00
Libraries,	—	—	149.39	35.31
Recreation,	—	—	—	—
Unclassified,	—	7.13	3.95	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,881.93</i>
Electric light,	—	—	—	4,185.88
Water,	—	—	—	4,696.05
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>54.00</i>	<i>23.00</i>	<i>733.06</i>
<i>Interest,</i>	<i>356.20</i>	<i>35.17</i>	<i>216.02</i>	<i>1,101.49</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	252.28	—	101.98	857.17
All other,	103.92	85.17	114.04	244.32
<b>NON-REVENUE.</b>	<b>\$19,125.31</b>	<b>\$11,785.74</b>	<b>\$21,977.33</b>	<b>\$23,052.11</b>
<b>Offsets to outlays,</b>	<b>639.23</b>	<b>1,851.61</b>	<b>—</b>	<b>—</b>
<i>Departmental,</i>	<i>639.23</i>	<i>1,851.61</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>15,000.00</b>	<b>7,000.00</b>	<b>15,000.00</b>	<b>15,250.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>750.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>15,000.00</i>	<i>7,000.00</i>	<i>15,000.00</i>	<i>14,600.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>140.10</b>	<b>—</b>	<b>3.15</b>	<b>180.70</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	140.10	—	3.15	180.70
<b>Refunds,</b>	<b>169.52</b>	<b>—</b>	<b>109.42</b>	<b>717.65</b>
<b>Agency, trust, and investment,</b>	<b>3,176.46</b>	<b>2,934.13</b>	<b>6,864.76</b>	<b>6,903.76</b>
<i>Taxes and licenses for State,</i>	<i>2,340.00</i>	<i>1,657.50</i>	<i>3,803.00</i>	<i>2,632.50</i>
<i>Taxes for county,</i>	<i>836.46</i>	<i>1,276.63</i>	<i>2,953.62</i>	<i>1,363.70</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>103.14</i>	<i>2,902.66</i>
All other,	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$23,576.15	\$19,478.82	\$40,534.88	\$40,521.87
Premiums,	—	—	—	—
Municipal indebtedness,	15,000.00	7,000.00	15,000.00	15,250.00
Transfers and refunds,	309.62	—	112.57	893.35
Agency, trust, and investment,	3,176.46	2,934.13	6,864.76	6,903.76
<b>Total receipts,</b>	<b>\$42,062.23</b>	<b>\$29,412.95</b>	<b>\$62,512.21</b>	<b>\$63,673.98</b>
Balance on hand, including funds,	7,367.47	1,891.80	8,909.68	6,673.45
<b>GRAND TOTAL,</b>	<b>\$49,419.70</b>	<b>\$31,304.75</b>	<b>\$71,421.89</b>	<b>\$70,247.43</b>



## Graded According to Population of 1915 — Continued.

## GROUP 35.

PAYMENTS.	Norfolk POPULATION 1,268	Hinsdale POPULATION 1,257	Oak Bluffs POPULATION 1,245	Littleton POPULATION 1,228
<b>Maintenance,</b> . . . . .	<b>\$19,686.21</b>	<b>\$14,674.46</b>	<b>\$33,033.46</b>	<b>\$28,305.04</b>
<i>Departmental,</i> . . . . .	19,681.81	14,666.65	32,551.34	21,454.21
General government, . . . . .	2,874.94	561.57	2,454.08	1,649.55
Protection of persons and property, . . . . .	2,086.99	74.07	7,359.53	2,846.39
Health and sanitation, . . . . .	121.30	155.37	1,637.84	244.41
Highways, . . . . .	4,245.19	2,645.82	7,079.59	2,892.08
Charities, . . . . .	977.11	1,925.14	2,054.26	848.15
Soldiers' benefits, . . . . .	354.00	276.00	480.00	153.00
Schools, . . . . .	8,639.04	8,488.75	8,811.02	10,507.13
Libraries, . . . . .	179.27	202.52	690.88	1,411.06
Recreation, . . . . .	9.94	—	1,038.70	44.84
Pensions, . . . . .	—	—	—	—
Unclassified, . . . . .	194.03	236.41	945.44	857.60
<i>Public service enterprises,</i> . . . . .	—	—	—	5,993.99
Electric light, . . . . .	—	—	—	3,945.02
Water, . . . . .	—	—	—	2,048.97
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	—	108.81	482.12	856.84
<i>Administration of trust funds,</i> . . . . .	4.40	—	—	—
<b>Interest,</b> . . . . .	<b>513.29</b>	<b>202.31</b>	<b>914.56</b>	<b>3,972.24</b>
<i>Loans, general purposes,</i> . . . . .	513.29	202.31	914.56	1,082.24
<i>Loans, public service enterprises,</i> . . . . .	—	—	—	2,890.00
<i>Loans, cemeteries,</i> . . . . .	—	—	—	—
<b>Outlays,</b> . . . . .	<b>202.72</b>	<b>4,851.58</b>	<b>8,925.57</b>	<b>2,831.27</b>
<i>Departmental,</i> . . . . .	202.72	4,851.58	8,614.13	3,255.50
General government, . . . . .	74.25	—	66.00	—
Protection of persons and property, . . . . .	—	—	738.83	—
Health and sanitation, . . . . .	—	—	—	—
Highways, . . . . .	128.47	4,851.58	3,137.73	—
Charities, . . . . .	—	—	—	—
Schools, . . . . .	—	—	1,277.58	—
Libraries, . . . . .	—	—	—	325.50
Recreation, . . . . .	—	—	3,393.99	—
Unclassified, . . . . .	—	—	—	—
<i>Public service enterprises,</i> . . . . .	—	—	—	2,505.77
Electric light, . . . . .	—	—	—	1,111.79
Water, . . . . .	—	—	—	1,393.98
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	—	—	311.44	—
<b>Municipal indebtedness,</b> . . . . .	<b>15,500.00</b>	<b>8,000.00</b>	<b>20,800.00</b>	<b>22,521.50</b>
<i>From sinking funds,</i> . . . . .	—	—	—	—
<i>From revenue and other sources,</i> . . . . .	500.00	1,000.00	5,800.00	7,521.50
<i>Bonds refunded, current year,</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans),</i> . . . . .	15,000.00	7,000.00	15,000.00	15,000.00
<i>Warrants or orders, previous years,</i> . . . . .	—	—	—	—
<b>Transfers,</b> . . . . .	<b>140.10</b>	<b>—</b>	<b>3 15</b>	<b>130.70</b>
<i>To sinking funds from revenue,</i> . . . . .	—	—	—	—
<i>All other,</i> . . . . .	140.10	—	3.15	130.70
<b>Refunds,</b> . . . . .	<b>169.52</b>	<b>—</b>	<b>109.42</b>	<b>717.65</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>3,176.46</b>	<b>2,934.13</b>	<b>6,966.24</b>	<b>6,172.27</b>
<i>Taxes and licenses for State,</i> . . . . .	2,340.00	1,657.50	3,802.50	2,632.50
<i>Taxes for county,</i> . . . . .	836.46	1,276.63	2,968.62	1,368.70
<i>Expenditures for grade crossings,</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds,</i> . . . . .	—	—	205.12	2,171.07
<i>All other,</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest, . . . . .	\$20,199.50	\$14,876.77	\$33,948.02	\$32,277.28
Permanent debt (except from sinking funds), . . . . .	500.00	1,000.00	5,800.00	7,521.50
Sinking fund requirements from revenue, . . . . .	—	—	—	—
Outlays, . . . . .	202.72	4,851.58	8,925.57	2,831.27
Permanent debt from sinking funds, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans, . . . . .	15,000.00	7,000.00	15,000.00	15,000.00
Transfers (except to sinking funds) and refunds, . . . . .	309.62	—	112.57	898.35
Agency, trust, and investment, . . . . .	3,176.46	2,934.13	6,966.24	6,172.27
<b>Total payments,</b> . . . . .	<b>\$39,388.30</b>	<b>\$30,662.48</b>	<b>\$70,752.40</b>	<b>\$64,700.67</b>
Balance on hand, including funds, . . . . .	10,031.40	642.27	669.49	5,546.76
<b>GRAND TOTAL,</b> . . . . .	<b>\$49,419.70</b>	<b>\$31,304.75</b>	<b>\$71,421.89</b>	<b>\$70,247.43</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 36.

RECEIPTS.	Conway POPULATION 1,220	Sudbury POPULATION 1,206	Topsfield POPULATION 1,173	Erving POPULATION 1,168
<b>REVENUE.</b>	<b>\$16,303.65</b>	<b>\$30,539.07</b>	<b>\$23,745.64</b>	<b>\$23,912.46</b>
<b>General,</b>	<b>15,176.01</b>	<b>25,102.03</b>	<b>20,860.27</b>	<b>21,895.85</b>
<i>Taxes,</i>	<i>12,209.17</i>	<i>22,913.73</i>	<i>20,342.32</i>	<i>18,907.13</i>
Property and poll,	11,845.66	21,960.76	13,501.94	10,634.28
Corporation, bank, etc.,	363.51	952.97	6,840.38	8,272.85
<i>Licenses and permits,</i>	<i>752.75</i>	<i>1.50</i>	<i>17.76</i>	<i>762.00</i>
<i>Fines and forfeits,</i>	<i>35.00</i>	<i>—</i>	<i>114.66</i>	<i>18.62</i>
<i>Grants and gifts,</i>	<i>2,179.09</i>	<i>2,186.80</i>	<i>279.14</i>	<i>2,218.10</i>
For expenses,	2,179.09	2,186.80	279.14	2,218.10
For outlays,	—	—	—	—
All other,	—	—	106.40	—
<b>Commercial,</b>	<b>1,127.64</b>	<b>5,437.04</b>	<b>2,895.37</b>	<b>2,016.61</b>
<i>Special assessments,</i>	<i>30.00</i>	<i>363.72</i>	<i>709.95</i>	<i>301.09</i>
To meet expenses,	30.00	363.72	709.95	301.09
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>94.95</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>938.19</i>	<i>1,266.14</i>	<i>913.13</i>	<i>1,601.82</i>
General government,	326.10	112.00	169.00	605.50
Protection of persons and property,	15.00	769.55	36.00	—
Health and sanitation,	—	—	—	11.30
Highways,	—	—	81.50	3.50
Charities,	171.09	1,298.85	—	170.85
Soldiers' benefits,	244.00	408.00	524.00	408.00
Schools,	182.00	20.40	82.50	398.82
Libraries,	—	15.10	7.18	—
Recreation,	—	—	—	—
Unclassified,	—	38.04	12.95	3.85
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	92.15	139.23	32.00
<i>Cemeteries,</i>	<i>—</i>	<i>2,319.23</i>	<i>1,123.06</i>	<i>81.70</i>
<i>Interest,</i>	<i>64.50</i>	<i>—</i>	<i>—</i>	<i>1.36</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	40.40	1,813.75	986.04	—
All other,	24.10	505.48	137.02	80.34
<b>NON-REVENUE.</b>	<b>\$11,081.66</b>	<b>\$29,810.19</b>	<b>\$33,460.22</b>	<b>\$15,338.49</b>
<b>Offsets to outlays,</b>	<b>1,500.00</b>	<b>1,583.75</b>	<b>—</b>	<b>1,014.93</b>
<i>Departmental,</i>	<i>1,500.00</i>	<i>1,583.75</i>	<i>—</i>	<i>1,014.93</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>4,802.17</b>	<b>22,500.00</b>	<b>10,365.81</b>	<b>8,000.00</b>
<i>Loans, general purposes,</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,500.00</i>	<i>22,500.00</i>	<i>10,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>302.17</i>	<i>—</i>	<i>365.81</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>957.85</b>	<b>703.81</b>	<b>134.81</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	957.85	703.81	134.81
<b>Refunds,</b>	<b>82.07</b>	<b>8.00</b>	<b>—</b>	<b>53.50</b>
<b>Agency, trust, and investment,</b>	<b>4,697.42</b>	<b>4,760.59</b>	<b>22,390.60</b>	<b>6,135.25</b>
<i>Taxes and licenses for State,</i>	<i>2,670.25</i>	<i>2,925.00</i>	<i>7,117.75</i>	<i>2,980.00</i>
<i>Taxes for county,</i>	<i>2,127.17</i>	<i>1,520.77</i>	<i>5,163.60</i>	<i>2,978.04</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>314.82</i>	<i>10,119.25</i>	<i>177.21</i>
All other,	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$17,803.65	\$32,122.82	\$23,745.64	\$24,927.39
Premiums,	—	—	—	—
Municipal indebtedness,	4,802.17	22,500.00	10,365.81	8,000.00
Transfers and refunds,	82.07	965.85	703.81	188.31
Agency, trust, and investment,	4,697.42	4,760.59	22,390.60	6,135.25
<b>Total receipts,</b>	<b>\$27,385.31</b>	<b>\$60,349.26</b>	<b>\$57,205.86</b>	<b>\$39,250.95</b>
Balance on hand, including funds,	459.14	10,663.93	8,075.49	10,225.59
<b>GRAND TOTAL,</b>	<b>\$27,844.45</b>	<b>\$71,003.19</b>	<b>\$65,281.35</b>	<b>\$49,476.54</b>

<sup>1</sup> Includes \$6.79 administration of trust funds.

## Graded According to Population of 1915 — Continued.

## GROUP 36.

PAYMENTS.	Conway POPULATION 1,220	Sudbury POPULATION 1,206	Topsfield POPULATION 1,173	Erving POPULATION 1,168
<b>Maintenance,</b>	<b>\$14,961.93</b>	<b>\$28,067.29</b>	<b>\$26,741.98</b>	<b>\$17,189.13</b>
<i>Departmental,</i>	<i>14,960.43</i>	<i>27,902.12</i>	<i>26,371.80</i>	<i>17,142.88</i>
General government,	1,163.96	1,877.08	1,840.15	1,658.18
Protection of persons and property,	233.86	2,721.61	1,392.36	443.50
Health and sanitation,	225.02	374.40	353.65	352.82
Highways,	5,028.48	6,767.44	10,142.66	2,731.98
Charities,	652.97	3,396.55	1,435.67	2,254.11
Soldiers' benefits,	208.00	398.00	703.50	583.84
Schools,	7,008.34	10,608.66	9,204.05	8,654.12
Libraries,	—	940.44	468.59	142.03
Recreation,	50.00	—	218.76	106.00
Pensions,	—	—	—	—
Unclassified,	379.80	817.94	612.41	216.30
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>11.50</i>	<i>92.15</i>	<i>365.91</i>	<i>46.25</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>73.02</i>	<i>4.27</i>	<i>—</i>
<b>Interest,</b>	<b>161.00</b>	<b>1,302.27</b>	<b>234.01</b>	<b>1,205.75</b>
<i>Loans, general purposes,</i>	<i>161.00</i>	<i>1,302.27</i>	<i>234.01</i>	<i>1,205.75</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>5,598.43</b>	<b>2,193.64</b>	<b>4,573.23</b>	<b>4,654.63</b>
<i>Departmental,</i>	<i>5,598.43</i>	<i>2,193.64</i>	<i>4,573.23</i>	<i>4,654.63</i>
General government,	—	181.52	965.70	120.15
Protection of persons and property,	—	—	775.05	372.99
Health and sanitation,	—	—	—	3,087.53
Highways,	5,598.43	1,900.81	2,832.48	—
Charities,	—	—	—	—
Schools,	—	111.31	—	707.74
Libraries,	—	—	—	10.72
Recreation,	—	—	—	—
Unclassified,	—	—	—	355.50
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>2,300.00</b>	<b>31,000.00</b>	<b>10,000.00</b>	<b>15,000.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>800.00</i>	<i>1,000.00</i>	<i>—</i>	<i>4,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,500.00</i>	<i>30,000.00</i>	<i>10,000.00</i>	<i>11,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>957.85</b>	<b>703.81</b>	<b>134.81</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>116.21</i>
<i>All other,</i>	<i>—</i>	<i>957.85</i>	<i>703.81</i>	<i>18.60</i>
<b>Refunds,</b>	<b>82.07</b>	<b>8.00</b>	<b>—</b>	<b>53.50</b>
<b>Agency, trust, and investment,</b>	<b>4,697.42</b>	<b>4,791.43</b>	<b>22,740.37</b>	<b>6,219.75</b>
<i>Taxes and licenses for State,</i>	<i>2,570.25</i>	<i>2,925.00</i>	<i>7,117.75</i>	<i>2,980.00</i>
<i>Taxes for county,</i>	<i>2,127.17</i>	<i>1,520.77</i>	<i>5,163.60</i>	<i>2,978.04</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>345.66</i>	<i>10,469.02</i>	<i>261.71</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$15,122.93	\$29,369.56	\$26,975.99	\$18,394.88
Permanent debt (except from sinking funds),	800.00	1,000.00	—	4,000.00
Sinking fund requirements from revenue,	—	—	—	116.21
Outlays,	5,598.43	2,193.64	4,573.23	4,654.63
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,500.00	30,000.00	10,000.00	11,000.00
Transfers (except to sinking funds) and refunds,	82.07	965.85	703.81	72.10
Agency, trust, and investment,	4,697.42	4,791.43	22,740.37	6,219.75
<b>Total payments,</b>	<b>\$27,800.85</b>	<b>\$68,320.48</b>	<b>\$64,993.40</b>	<b>\$44,457.57</b>
Balance on hand, including funds,	43.60	2,682.71	287.95	5,018.97
<b>GRAND TOTAL,</b>	<b>\$27,844.45</b>	<b>\$71,003.19</b>	<b>\$65,281.35</b>	<b>\$49,476.54</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 37.**

RECEIPTS.	Orleans POPULATION 1,166	Rochester POPULATION 1,160	Stow POPULATION 1,127	Whately POPULATION 1,118
<b>REVENUE.</b>	<b>\$38,391.48</b>	<b>\$15,670.71</b>	<b>\$25,976.40</b>	<b>\$13,033.22</b>
<b>General,</b>	<b>36,069.27</b>	<b>14,280.76</b>	<b>18,684.40</b>	<b>12,360.84</b>
Taxes, . . . . .	35,736.77	10,547.72	16,683.71	9,886.87
Property and poll, . . . . .	9,424.02	9,818.59	16,022.57	9,131.08
Corporation, bank, etc., . . . . .	26,312.75	729.13	661.14	755.79
Licenses and permits, . . . . .	40.50	12.00	—	190.50
Fines and forfeits, . . . . .	65.06	—	—	20.00
Grants and gifts, . . . . .	227.00	3,721.04	2,000.69	2,263.47
For expenses, . . . . .	227.00	3,721.04	2,000.69	2,263.47
For outlays, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	—
<b>Commercial,</b>	<b>2,322.21</b>	<b>1,389.95</b>	<b>7,292.00</b>	<b>672.38</b>
Special assessments, . . . . .	104.55	—	678.37	—
To meet expenses, . . . . .	104.55	—	578.37	—
To meet outlays, . . . . .	—	—	—	—
Privileges, . . . . .	—	9.88	353.38	365.29
Departmental, . . . . .	1,664.48	654.19	3,672.05	231.05
General government, . . . . .	304.66	21.00	123.50	—
Protection of persons and property, . . . . .	38.13	—	207.00	18.00
Health and sanitation, . . . . .	6.25	—	—	—
Highways, . . . . .	207.32	3.10	—	20.00
Charities, . . . . .	106.00	5.00	2,863.61	—
Soldiers' benefits, . . . . .	352.00	306.00	300.00	144.00
Schools, . . . . .	598.00	310.60	170.60	36.00
Libraries, . . . . .	50.37	8.49	3.85	4.05
Recreation, . . . . .	1.75	—	—	—
Unclassified, . . . . .	—	—	3.50	9.00
Public service enterprises, . . . . .	—	—	13.75	—
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	—
All other, . . . . .	—	—	13.75	—
Cemeteries, . . . . .	14.88	171.84	9.00	53.06
Interest, . . . . .	558.80	554.04	2,665.44	22.98
On sinking funds, . . . . .	—	—	—	—
On trust and investment funds, . . . . .	491.72	512.32	2,566.67	—
All other, . . . . .	47.08	41.72	98.77	22.98
<b>NON-REVENUE.</b>	<b>\$36,721.83</b>	<b>\$9,035.99</b>	<b>\$13,536.20</b>	<b>\$31,782.26</b>
<b>Offsets to outlays,</b>	<b>546.64</b>	<b>263.00</b>	<b>1,870.92</b>	<b>3,100.00</b>
Departmental, . . . . .	546.64	263.00	1,870.92	3,100.00
Public service enterprises, . . . . .	—	—	—	—
Cemeteries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b>	<b>30,000.00</b>	<b>3,030.10</b>	<b>7,000.00</b>	<b>25,331.41</b>
Loans, general purposes, . . . . .	—	—	—	14,000.00
Loans, public service enterprises, . . . . .	—	—	—	—
Loans, cemeteries, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans (including revenue loans), . . . . .	30,000.00	3,000.00	7,000.00	8,000.00
Unpaid warrants or orders, current year, . . . . .	—	30.10	—	3,324.75
Premiums, . . . . .	—	—	—	6.66
<b>Transfers,</b>	<b>—</b>	<b>130.00</b>	<b>910.00</b>	<b>—</b>
From sinking funds, . . . . .	—	—	—	—
All other, . . . . .	—	130.00	910.00	—
<b>Refunds,</b>	<b>223.43</b>	<b>44.14</b>	<b>12.50</b>	<b>1.56</b>
<b>Agency, trust, and investment,</b>	<b>5,951.76</b>	<b>5,568.75</b>	<b>3,742.78</b>	<b>3,349.29</b>
Taxes and licenses for State, . . . . .	3,705.00	2,047.50	2,340.00	1,622.50
Taxes for county, . . . . .	2,226.56	1,177.11	1,216.62	1,701.73
Reimbursements for grade crossings, . . . . .	—	—	—	—
Sinking and other permanent funds, . . . . .	20.20	2,344.14	186.16	26.06
All other, . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays, . . . . .	\$38,938.12	\$15,933.71	\$27,847.32	\$16,133.22
Premiums, . . . . .	—	—	—	6.66
Municipal indebtedness, . . . . .	30,000.00	3,030.10	7,000.00	25,324.75
Transfers and refunds, . . . . .	223.43	174.14	922.50	1.56
Agency, trust, and investment, . . . . .	5,951.76	5,568.75	3,742.78	3,349.29
<b>Total receipts,</b>	<b>\$75,113.31</b>	<b>\$24,706.70</b>	<b>\$39,512.60</b>	<b>\$44,815.48</b>
Balance on hand, including funds, . . . . .	7,040.71	3,311.95	426.80	147.22
<b>GRAND TOTAL,</b>	<b>\$82,154.02</b>	<b>\$28,018.65</b>	<b>\$39,939.40</b>	<b>\$44,962.70</b>

## TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1915 — Continued.

## GROUP 37.

PAYMENTS.	Orleans POPULATION 1,166	Rochester POPULATION 1,160	Stow POPULATION 1,127	Whately POPULATION 1,118
<b>Maintenance,</b>	<b>\$26,915.56</b>	<b>\$16,571.60</b>	<b>\$21,118.18</b>	<b>\$12,312.49</b>
<i>Departmental,</i>	<i>26,808.05</i>	<i>16,211.59</i>	<i>20,879.53</i>	<i>12,245.46</i>
General government,	2,672.92	1,376.17	1,620.83	1,312.80
Protection of persons and property,	904.46	572.71	1,516.72	453.89
Health and sanitation,	350.22	295.09	137.00	154.56
Highways,	10,410.54	3,588.80	2,957.53	3,353.15
Charities,	820.28	1,014.70	3,839.61	603.08
Soldiers' benefits,	382.00	344.00	308.00	148.00
Schools,	10,095.12	8,249.03	9,575.70	5,967.05
Libraries,	695.90	431.11	412.28	192.23
Recreation,	100.00	—	13.40	—
Pensions,	—	—	—	—
Unclassified,	376.61	339.98	498.46	60.70
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>107.51</i>	<i>171.84</i>	<i>227.65</i>	<i>67.03</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>188.17</i>	<i>11.00</i>	<i>—</i>
<b>Interest,</b>	<b>353.56</b>	<b>40.00</b>	<b>709.31</b>	<b>641.36</b>
<i>Loans, general purposes,</i>	<i>353.56</i>	<i>40.00</i>	<i>709.31</i>	<i>641.36</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>14,670.32</b>	<b>2,289.17</b>	<b>2,890.22</b>	<b>13,491.16</b>
<i>Departmental,</i>	<i>14,670.32</i>	<i>2,289.17</i>	<i>2,890.22</i>	<i>13,491.16</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	13,236.36	2,066.60	2,745.80	6,401.95
Charities,	—	—	—	—
Schools,	295.00	222.57	41.96	7,089.21
Libraries,	584.13	—	—	—
Recreation,	554.83	—	—	—
Unclassified,	—	—	102.46	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>30,000.00</b>	<b>3,000.00</b>	<b>8,000.00</b>	<b>13,147.81</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>30,000.00</i>	<i>3,000.00</i>	<i>7,000.00</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,647.81</i>
<b>Transfers,</b>	<b>—</b>	<b>130.00</b>	<b>910.00</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>130.00</i>	<i>910.00</i>	<i>—</i>
<b>Refunds,</b>	<b>223.43</b>	<b>44.14</b>	<b>12.50</b>	<b>1.56</b>
<b>Agency, trust, and investment,</b>	<b>6,216.91</b>	<b>5,621.91</b>	<b>3,935.45</b>	<b>3,349.29</b>
<i>Taxes and licenses for State,</i>	<i>3,705.00</i>	<i>2,047.50</i>	<i>2,340.00</i>	<i>1,622.50</i>
<i>Taxes for county,</i>	<i>2,226.56</i>	<i>1,177.11</i>	<i>1,216.62</i>	<i>1,701.73</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>285.35</i>	<i>2,397.30</i>	<i>378.83</i>	<i>25.06</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$27,269.12	\$16,611.60	\$21,827.49	\$12,953.85
Permanent debt (except from sinking funds),	—	—	1,000.00	500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	14,670.32	2,289.17	2,890.22	13,491.16
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	3,000.00	7,000.00	12,647.81
Transfers (except to sinking funds) and	—	—	—	—
refunds,	223.43	174.14	922.50	1.56
Agency, trust, and investment,	6,216.91	5,621.91	3,935.45	3,349.29
<b>Total payments,</b>	<b>\$78,379.78</b>	<b>\$27,696.82</b>	<b>\$37,575.66</b>	<b>\$42,943.67</b>
Balance on hand, including funds,	3,774.24	321.83	2,363.74	2,019.03
<b>GRAND TOTAL,</b>	<b>\$82,154.02</b>	<b>\$28,018.65</b>	<b>\$39,939.40</b>	<b>\$44,962.70</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 38.**

RECEIPTS.	Clarksburg POPULATION 1,114	Lynnfield POPULATION 1,112	Harvard POPULATION 1,104	Russell POPULATION 1,104
<b>REVENUE.</b>	<b>\$10,005.16</b>	<b>\$29,031.60</b>	<b>\$27,297.79</b>	<b>\$38,511.67</b>
<b>General,</b>	<b>8,947.43</b>	<b>23,692.31</b>	<b>20,955.48</b>	<b>32,730.78</b>
<i>Taxes,</i>	<i>6,250.11</i>	<i>19,690.99</i>	<i>18,643.19</i>	<i>50,230.16</i>
Property and poll,	6,154.17	18,460.24	17,050.00	22,303.91
Corporation, bank, etc.,	95.94	1,130.75	2,493.19	7,926.25
<i>Licenses and permits,</i>	<i>17.00</i>	<i>1,915.00</i>	<i>7.00</i>	<i>977.00</i>
<i>Fines and forfeits,</i>	<i>10.00</i>	<i>15.00</i>	<i>1.03</i>	<i>34.87</i>
<i>Grants and gifts,</i>	<i>2,670.32</i>	<i>2,171.32</i>	<i>1,404.26</i>	<i>1,489.25</i>
For expenses,	2,670.32	2,171.32	1,404.26	1,489.25
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>1,057.73</b>	<b>5,339.29</b>	<b>6,342.31</b>	<b>5,780.89</b>
<i>Special assessments,</i>	<i>—</i>	<i>597.90</i>	<i>600.08</i>	<i>—</i>
To meet expenses,	—	597.90	600.08	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>172.75</i>	<i>664.88</i>	<i>—</i>	<i>1,805.95</i>
<i>Departmental,</i>	<i>842.98</i>	<i>5,120.72</i>	<i>2,747.88</i>	<i>587.68</i>
General government,	—	177.00	210.50	96.30
Protection of persons and property,	—	1,444.44	415.17	4.02
Health and sanitation,	—	—	—	42.72
Highways,	10.00	174.38	264.05	69.50
Charities,	568.98	1.50	1,652.99	198.14
Soldiers' benefits,	264.00	838.00	120.00	156.00
Schools,	—	456.00	4.00	16.50
Libraries,	—	29.40	31.81	4.50
Recreation,	—	—	49.36	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,762.75</i>
Electric light,	—	—	—	—
Water,	—	—	—	2,762.75
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>127.15</i>	<i>362.94</i>	<i>79.58</i>
<i>Interest,</i>	<i>42.00</i>	<i>823.64</i>	<i>2,641.41</i>	<i>544.93</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	42.00	561.40	2,510.41	—
All other,	—	267.24	131.00	544.93
<b>NON-REVENUE.</b>	<b>\$9,174.74</b>	<b>\$30,564.54</b>	<b>\$19,654.63</b>	<b>\$56,398.91</b>
<b>Offsets to outlays,</b>	<b>2,356.35</b>	<b>7,100.00</b>	<b>2,250.00</b>	<b>—</b>
<i>Departmental,</i>	<i>2,356.35</i>	<i>7,100.00</i>	<i>2,250.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>5,023.02</b>	<b>11,000.00</b>	<b>9,958.26</b>	<b>52,225.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>4,500.00</i>	<i>5,800.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>4,000.00</i>	<i>11,000.00</i>	<i>5,000.00</i>	<i>46,425.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>1,023.02</i>	<i>—</i>	<i>458.26</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>142.00</b>	<b>7,000.00</b>	<b>31.45</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>142.00</i>	<i>7,000.00</i>	<i>31.45</i>	<i>—</i>
<b>Refunds,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>330.72</b>
<b>Agency, trust, and investment,</b>	<b>1,653.37</b>	<b>5,464.54</b>	<b>7,414.92</b>	<b>3,843.19</b>
<i>Taxes and licenses for State,</i>	<i>877.50</i>	<i>3,257.50</i>	<i>4,387.50</i>	<i>2,762.50</i>
<i>Taxes for county,</i>	<i>675.87</i>	<i>1,782.16</i>	<i>1,989.00</i>	<i>963.11</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>100.00</i>	<i>424.88</i>	<i>1,038.42</i>	<i>117.58</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$12,361.51	\$36,131.60	\$29,547.79	\$38,511.67
Premiums,	—	—	—	—
Municipal indebtedness,	5,023.02	11,000.00	9,958.26	52,225.00
Transfers and refunds,	142.00	7,000.00	31.45	330.72
Agency, trust, and investment,	1,653.37	5,464.54	7,414.92	3,843.19
<b>Total receipts,</b>	<b>\$19,179.90</b>	<b>\$59,596.14</b>	<b>\$46,952.42</b>	<b>\$94,910.58</b>
<i>Balance on hand, including funds,</i>	<i>—</i>	<i>3,040.18</i>	<i>7,412.65</i>	<i>18,839.86</i>
<b>GRAND TOTAL,</b>	<b>\$19,179.90</b>	<b>\$62,636.32</b>	<b>\$54,365.07</b>	<b>\$113,750.44</b>

Graded According to Population of 1915 — Continued.

## GROUP 38.

PAYMENTS.	Clarksburg POPULATION 1,114	Lynnfield POPULATION 1,112	Harvard POPULATION 1,104	Russell POPULATION 1,104
<b>Maintenance,</b>	<b>\$8,862.43</b>	<b>\$22,801.94</b>	<b>\$24,836.89</b>	<b>\$21,838.86</b>
<i>Departmental,</i>	<i>8,862.43</i>	<i>22,684.43</i>	<i>24,246.40</i>	<i>21,298.10</i>
General government,	783.17	2,235.04	2,375.81	2,426.10
Protection of persons and property,	60.05	4,035.97	2,466.30	735.34
Health and sanitation,	161.25	144.00	388.97	183.96
Highways,	1,092.80	5,927.07	5,049.66	4,847.14
Charities,	1,139.96	386.13	2,563.42	1,810.90
Soldiers' benefits,	192.00	1,087.00	148.00	73.25
Schools,	5,341.45	7,963.66	8,383.68	9,838.04
Libraries,	34.30	405.17	1,527.72	363.18
Recreation,	—	69.68	997.30	16.16
Pensions,	—	—	—	—
Unclassified,	57.45	380.71	345.54	1,004.03
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>420.25</i>
Electric light,	—	—	—	—
Water,	—	—	—	420.25
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>167.51</i>	<i>590.49</i>	<i>120.51</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>330.77</b>	<b>746.80</b>	<b>103.89</b>	<b>4,012.14</b>
<i>Loans, general purposes,</i>	<i>330.77</i>	<i>746.80</i>	<i>103.89</i>	<i>1,752.37</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,211.20</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>48.57</i>
<b>Outlays,</b>	<b>3,207.26</b>	<b>1,241.34</b>	<b>14,175.62</b>	<b>24,726.92</b>
<i>Departmental,</i>	<i>3,207.26</i>	<i>1,216.34</i>	<i>14,175.62</i>	<i>22,652.52</i>
General government,	—	—	800.00	7,876.50
Protection of persons and property,	—	99.00	—	—
Health and sanitation,	—	—	—	—
Highways,	3,207.26	—	13,185.62	—
Charities,	—	—	—	—
Schools,	—	1,097.34	—	14,592.02
Libraries,	—	20.00	—	184.00
Recreation,	—	—	—	—
Unclassified,	—	—	190.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,074.40</i>
Electric light,	—	—	—	—
Water,	—	—	—	2,074.40
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>25.00</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>4,500.00</b>	<b>15,500.00</b>	<b>5,000.00</b>	<b>43,513.40</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>500.00</i>	<i>2,500.00</i>	<i>—</i>	<i>5,513.40</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>4,000.00</i>	<i>13,000.00</i>	<i>5,000.00</i>	<i>43,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>142.00</b>	<b>7,000.00</b>	<b>31.45</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>142.00</i>	<i>7,000.00</i>	<i>31.45</i>	<i>—</i>
<b>Refunds,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>330.72</b>
<b>Agency, trust, and investment,</b>	<b>1,553.37</b>	<b>12,504.94</b>	<b>8,523.38</b>	<b>3,843.19</b>
<i>Taxes and licenses for State,</i>	<i>877.50</i>	<i>3,257.50</i>	<i>4,387.50</i>	<i>2,762.50</i>
<i>Taxes for county,</i>	<i>675.87</i>	<i>1,732.16</i>	<i>1,989.00</i>	<i>963.11</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>7,465.28</i>	<i>2,146.88</i>	<i>117.68</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$9,193.20	\$23,548.74	\$24,940.78	\$25,851.00
Permanent debt (except from sinking funds),	500.00	2,500.00	—	5,513.40
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	3,207.26	1,241.34	14,175.62	24,726.92
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	4,000.00	13,000.00	5,000.00	43,000.00
Transfers (except to sinking funds) and refunds,	142.00	7,000.00	31.45	330.72
Agency, trust, and investment,	1,553.37	12,504.94	8,523.38	3,843.19
<b>Total payments,</b>	<b>\$18,595.83</b>	<b>\$59,795.02</b>	<b>\$52,671.23</b>	<b>\$103,265.23</b>
Balance on hand, including funds,	584.07	2,841.30	1,693.84	10,485.21
<b>GRAND TOTAL,</b>	<b>\$19,179.90</b>	<b>\$62,636.32</b>	<b>\$54,365.07</b>	<b>\$113,750.44</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 39.

RECEIPTS.	Lanesborough POPULATION 1,089	Hubbardston POPULATION 1,084	Wenham POPULATION 1,068	New Marlborough POPULATION 1,030
<b>REVENUE.</b>	<b>\$16,590.59</b>	<b>\$18,842.10</b>	<b>\$27,494.13</b>	<b>\$15,132.75</b>
<b>General,</b>	<b>14,966.04</b>	<b>16,001.48</b>	<b>24,380.58</b>	<b>14,341.55</b>
<i>Taxes,</i>	<i>11,251.14</i>	<i>12,349.42</i>	<i>23,810.14</i>	<i>11,825.45</i>
Property and poll,	10,942.57	12,197.27	18,092.44	11,785.51
Corporation, bank, etc.,	308.57	152.15	5,717.70	39.94
<i>Licenses and permits,</i>	<i>17.00</i>	<i>10.00</i>	<i>14.00</i>	<i>9.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>6.85</i>	<i>45.00</i>	<i>12.56</i>
<i>Grants and gifts,</i>	<i>5,687.90</i>	<i>5,635.21</i>	<i>511.44</i>	<i>2,494.54</i>
For expenses,	3,688.65	3,635.21	511.44	1,994.54
For outlays,	9.25	—	—	500.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>1,624.55</b>	<b>2,840.62</b>	<b>3,113.55</b>	<b>791.20</b>
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>444.39</i>	<i>—</i>
To meet expenses,	—	—	444.39	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>814.61</i>	<i>—</i>	<i>648.46</i>	<i>—</i>
<i>Departmental,</i>	<i>393.14</i>	<i>1,710.78</i>	<i>1,375.99</i>	<i>677.75</i>
General government,	—	—	47.50	235.75
Protection of persons and property,	5.97	11.75	380.92	10.00
Health and sanitation,	—	—	41.00	—
Highways,	39.17	—	—	—
Charities,	—	441.38	40.00	—
Soldiers' benefits,	348.00	1,044.00	797.00	432.00
Schools,	—	1.85	40.50	—
Libraries,	—	199.80	28.07	—
Recreation,	—	2.00	1.00	—
Unclassified,	—	10.00	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>4.59</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	4.59	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2.54</i>	<i>—</i>	<i>109.25</i>	<i>—</i>
<i>Interest,</i>	<i>414.26</i>	<i>1,129.84</i>	<i>530.87</i>	<i>113.45</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	414.26	427.20	364.39	20.52
All other,	—	702.64	166.48	92.93
<b>NON-REVENUE.</b>	<b>\$31,576.43</b>	<b>\$33,372.06</b>	<b>\$28,489.73</b>	<b>\$20,772.72</b>
<b>Offsets to outlays,</b>	<b>—</b>	<b>3,500.00</b>	<b>500.00</b>	<b>930.71</b>
<i>Departmental,</i>	<i>—</i>	<i>3,500.00</i>	<i>500.00</i>	<i>930.71</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>12,131.67</b>	<b>26,000.00</b>	<b>15,000.00</b>	<b>16,000.00</b>
<i>Loans, general purposes,</i>	<i>4,300.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>7,831.67</i>	<i>26,000.00</i>	<i>15,000.00</i>	<i>16,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>442.40</b>	<b>100.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>442.40</i>	<i>100.00</i>
<b>Refunds,</b>	<b>84.56</b>	<b>297.56</b>	<b>.33</b>	<b>17.50</b>
<b>Agency, trust, and investment,</b>	<b>19,360.20</b>	<b>3,574.50</b>	<b>12,547.00</b>	<b>3,724.51</b>
<i>Taxes and licenses for State,</i>	<i>1,462.50</i>	<i>1,960.00</i>	<i>6,435.00</i>	<i>2,047.50</i>
<i>Taxes for county,</i>	<i>1,126.44</i>	<i>884.00</i>	<i>4,637.44</i>	<i>1,577.01</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>16,771.26</i>	<i>740.50</i>	<i>1,474.56</i>	<i>100.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$16,590.59	\$22,342.10	\$27,994.13	\$16,063.46
Premiums,	—	—	—	—
Municipal indebtedness,	12,131.67	26,000.00	15,000.00	16,000.00
Transfers and refunds,	84.56	297.56	442.73	117.50
Agency, trust, and investment,	19,360.20	3,574.50	12,547.00	3,724.51
<b>Total receipts,</b>	<b>\$48,167.02</b>	<b>\$52,214.16</b>	<b>\$55,983.86</b>	<b>\$35,905.47</b>
<i>Balance on hand, including funds,</i>	<i>170.69</i>	<i>6,864.70</i>	<i>4,641.54</i>	<i>1,873.26</i>
<b>GRAND TOTAL,</b>	<b>\$48,337.71</b>	<b>\$59,078.86</b>	<b>\$60,625.40</b>	<b>\$37,778.73</b>



## Graded According to Population of 1915 — Continued.

## GROUP 39.

PAYMENTS.	Lanesborough POPULATION 1,089	Hubbardston POPULATION 1,084	Wenham POPULATION 1,068	New Marlborough POPULATION 1,030
<b>Maintenance,</b>	<b>\$15,028.73</b>	<b>\$18,495.59</b>	<b>\$25,426.29</b>	<b>\$13,194.71</b>
<i>Departmental,</i>	<i>14,849.02</i>	<i>18,399.43</i>	<i>25,006.15</i>	<i>13,166.71</i>
General government,	1,637.82	911.79	1,865.19	1,473.27
Protection of persons and property,	374.37	1,030.30	2,665.88	176.54
Health and sanitation,	355.52	218.14	830.21	467.88
Highways,	3,688.01	3,978.86	8,538.80	2,450.24
Charities,	760.06	1,323.10	828.37	365.70
Soldiers' benefits,	372.06	1,148.80	900.00	438.00
Schools,	6,925.73	8,789.48	8,514.38	7,615.53
Libraries,	121.30	674.99	437.32	103.85
Recreation,	—	42.77	33.09	—
Pensions,	—	—	—	—
Unclassified,	614.15	281.20	392.91	65.70
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>102.07</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	102.07	—
<i>Cemeteries,</i>	<i>179.71</i>	<i>25.40</i>	<i>318.07</i>	<i>38.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>70.76</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>697.11</b>	<b>1,056.65</b>	<b>385.56</b>	<b>467.80</b>
<i>Loans, general purposes,</i>	<i>697.11</i>	<i>1,056.65</i>	<i>385.56</i>	<i>467.80</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>16,114.95</b>	<b>4,735.32</b>	<b>2,227.40</b>	<b>2,902.36</b>
<i>Departmental,</i>	<i>16,114.95</i>	<i>4,735.32</i>	<i>2,227.40</i>	<i>2,813.36</i>
General government,	13,662.95	—	—	—
Protection of persons and property,	40.00	—	250.00	—
Health and sanitation,	—	—	—	—
Highways,	36.00	4,735.32	1,977.40	2,813.36
Charities,	—	—	—	—
Schools,	2,376.00	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>89.00</i>
<b>Municipal indebtedness,</b>	<b>8,715.50</b>	<b>25,200.00</b>	<b>16,000.00</b>	<b>14,500.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>715.50</i>	<i>1,200.00</i>	<i>1,000.00</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>8,000.00</i>	<i>24,000.00</i>	<i>15,000.00</i>	<i>14,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>442.40</b>	<b>100.00</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>442.40</i>	<i>100.00</i>
<b>Refunds,</b>	<b>84.56</b>	<b>297.56</b>	<b>.33</b>	<b>17.50</b>
<b>Agency, trust, and investment,</b>	<b>7,541.07</b>	<b>3,574.50</b>	<b>12,468.99</b>	<b>3,645.03</b>
<i>Taxes and licenses for State,</i>	<i>1,462.50</i>	<i>1,950.00</i>	<i>6,435.00</i>	<i>2,047.50</i>
<i>Taxes for county,</i>	<i>1,126.44</i>	<i>884.00</i>	<i>4,637.44</i>	<i>1,577.01</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,952.13</i>	<i>740.50</i>	<i>1,396.55</i>	<i>20.52</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$15,725.84	\$19,552.24	\$25,811.85	\$13,662.51
Permanent debt (except from sinking funds),	715.50	1,200.00	1,000.00	500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	16,114.95	4,735.32	2,227.40	2,902.36
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	8,000.00	24,000.00	15,000.00	14,000.00
Transfers (except to sinking funds) and refunds,	84.56	297.56	442.73	117.50
Agency, trust, and investment,	7,541.07	3,574.50	12,468.99	3,645.03
<b>Total payments,</b>	<b>\$48,181.92</b>	<b>\$53,359.62</b>	<b>\$56,950.97</b>	<b>\$34,827.40</b>
Balance on hand, including funds,	155.79	5,719.24	3,674.43	2,951.33
<b>GRAND TOTAL,</b>	<b>\$48,337.71</b>	<b>\$59,078.86</b>	<b>\$60,625.40</b>	<b>\$37,778.73</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 40.

RECEIPTS.	Dover POPULATION 999	Ashfield POPULATION 994	Berkley POPULATION 985	Charlemont POPULATION 977
<b>REVENUE.</b>	<b>\$46,070.81</b>	<b>\$23,890.38</b>	<b>\$12,850.16</b>	<b>\$15,617.67</b>
<b>General,</b>	<b>41,503.70</b>	<b>21,748.76</b>	<b>11,066.12</b>	<b>14,057.54</b>
<i>Taxes,</i>	<i>40,187.16</i>	<i>18,426.83</i>	<i>8,017.40</i>	<i>11,873.28</i>
Property and poll,	29,144.49	18,127.34	7,506.43	11,681.00
Corporation, bank, etc.,	11,042.67	299.49	510.97	192.28
<i>Licenses and permits,</i>	<i>4.00</i>	<i>2.00</i>	<i>20.00</i>	<i>21.25</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>7.50</i>	<i>15.00</i>	<i>18.00</i>
<i>Grants and gifts,</i>	<i>1,312.54</i>	<i>3,312.43</i>	<i>5,013.72</i>	<i>2,150.01</i>
For expenses,	312.54	3,312.43	3,013.72	2,150.01
For outlays,	1,000.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>4,567.11</b>	<b>2,141.62</b>	<b>1,784.04</b>	<b>1,560.13</b>
<i>Special assessments,</i>	<i>863.68</i>	<i>—</i>	<i>62.90</i>	<i>—</i>
To meet expenses,	863.68	—	62.90	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>69.14</i>	<i>—</i>	<i>250.00</i>	<i>—</i>
<i>Departmental,</i>	<i>2,929.48</i>	<i>1,910.51</i>	<i>1,184.54</i>	<i>1,326.94</i>
General government,	141.65	87.01	18.00	240.00
Protection of persons and property,	1,035.21	—	65.49	63.60
Health and sanitation,	—	—	—	—
Highways,	566.67	3.90	11.05	7.50
Charities,	129.00	83.34	594.00	69.34
Soldiers' benefits,	342.00	492.00	216.00	122.00
Schools,	708.45	1,213.66	280.00	599.00
Libraries,	5.00	—	—	5.10
Recreation,	—	—	—	—
Unclassified,	1.50	30.60	—	220.40
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>166.00</i>	<i>—</i>	<i>45.50</i>	<i>—</i>
<i>Interest,</i>	<i>538.81</i>	<i>231.11</i>	<i>241.10</i>	<i>233.19</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	265.82	57.44	131.66	156.30
All other,	272.99	173.67	109.44	76.89
<b>NON-REVENUE.</b>	<b>\$39,390.60</b>	<b>\$15,573.13</b>	<b>\$11,350.92</b>	<b>\$28,015.84</b>
<b>Offsets to outlays,</b>	<b>—</b>	<b>2,385.99</b>	<b>1,500.00</b>	<b>16,346.11</b>
<i>Departmental,</i>	<i>—</i>	<i>2,385.99</i>	<i>1,500.00</i>	<i>16,346.11</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>20,000.00</b>	<b>10,000.00</b>	<b>8,000.00</b>	<b>8,500.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>10,000.00</i>	<i>8,000.00</i>	<i>7,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>1,050.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,050.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>15.50</b>	<b>2.00</b>	<b>—</b>	<b>111.60</b>
<b>Agency, trust, and investment,</b>	<b>18,325.10</b>	<b>4,190.14</b>	<b>1,850.92</b>	<b>3,058.13</b>
<i>Taxes and licenses for State,</i>	<i>13,455.00</i>	<i>1,755.00</i>	<i>1,170.00</i>	<i>1,462.75</i>
<i>Taxes for county,</i>	<i>4,809.65</i>	<i>1,914.45</i>	<i>636.32</i>	<i>1,595.33</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>60.45</i>	<i>520.69</i>	<i>45.60</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$46,070.81	\$26,276.37	\$14,350.16	\$31,963.78
Premiums,	—	—	—	—
Municipal indebtedness,	20,000.00	10,000.00	8,000.00	8,500.00
Transfers and refunds,	1,065.50	2.00	—	111.60
Agency, trust, and investment,	18,325.10	4,190.14	1,850.92	3,058.13
<b>Total receipts,</b>	<b>\$85,461.41</b>	<b>\$40,468.51</b>	<b>\$24,201.08</b>	<b>\$43,633.51</b>
<i>Balance on hand, including funds,</i>	<i>7,857.08</i>	<i>417.99</i>	<i>736.50</i>	<i>1,173.56</i>
<b>GRAND TOTAL,</b>	<b>\$93,318.49</b>	<b>\$40,886.50</b>	<b>\$24,937.58</b>	<b>\$44,807.07</b>

Graded According to Population of 1915 — Continued.

## GROUP 40.

PAYMENTS.	Dover POPULATION 999	Ashfield POPULATION 994	Berkley POPULATION 985	Charlemont POPULATION 977
<b>Maintenance,</b>	<b>\$40,474.87</b>	<b>\$17,510.00</b>	<b>\$11,832.53</b>	<b>\$14,399.62</b>
<i>Departmental,</i>	<i>39,927.22</i>	<i>17,610.00</i>	<i>11,614.41</i>	<i>14,399.62</i>
General government,	4,432.69	1,088.07	963.47	902.07
Protection of persons and property,	7,170.68	345.82	782.45	297.19
Health and sanitation,	216.31	313.21	163.75	181.80
Highways,	10,655.66	5,597.18	1,716.32	3,434.65
Charities,	853.08	949.47	1,255.03	795.13
Soldiers' benefits,	240.00	594.00	243.00	98.00
Schools,	13,116.17	8,353.03	6,179.95	8,246.00
Libraries,	721.62	100.00	182.09	188.40
Recreation,	1,885.92	—	7.50	200.00
Pensions,	—	—	—	—
Unclassified,	635.09	169.22	120.85	56.38
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>547.65</i>	<i>—</i>	<i>218.12</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>1,331.27</b>	<b>427.75</b>	<b>217.92</b>	<b>185.03</b>
<i>Loans, general purposes,</i>	<i>1,331.27</i>	<i>427.75</i>	<i>217.92</i>	<i>185.03</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>5,694.56</b>	<b>4,822.58</b>	<b>4,242.15</b>	<b>18,349.89</b>
<i>Departmental,</i>	<i>5,676.98</i>	<i>4,822.58</i>	<i>4,242.15</i>	<i>18,349.89</i>
General government,	650.00	369.55	—	452.65
Protection of persons and property,	656.18	—	—	—
Health and sanitation,	—	—	—	—
Highways,	4,270.80	3,932.86	4,052.69	17,897.24
Charities,	—	—	—	—
Schools,	—	520.17	—	—
Libraries,	—	—	75.00	—
Recreation,	—	—	114.46	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>117.58</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>20,161.17</b>	<b>12,750.00</b>	<b>6,000.00</b>	<b>7,500.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>161.17</i>	<i>750.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>12,000.00</i>	<i>6,000.00</i>	<i>7,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>1,050.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,050.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>15.50</b>	<b>2.00</b>	<b>—</b>	<b>111.60</b>
<b>Agency, trust, and investment,</b>	<b>19,590.92</b>	<b>4,247.58</b>	<b>1,982.58</b>	<b>3,057.88</b>
<i>Taxes and licenses for State,</i>	<i>13,455.00</i>	<i>1,755.00</i>	<i>1,170.00</i>	<i>1,462.60</i>
<i>Taxes for county,</i>	<i>4,809.65</i>	<i>1,914.45</i>	<i>635.32</i>	<i>1,595.38</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,326.27</i>	<i>578.13</i>	<i>177.26</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$41,806.14	\$17,937.75	\$12,050.45	\$14,584.65
Permanent debt (except from sinking funds),	161.17	750.00	—	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	5,694.56	4,822.58	4,242.15	18,349.89
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	20,000.00	12,000.00	6,000.00	7,500.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	1,065.50	2.00	—	111.60
Agency, trust, and investment,	19,590.92	4,247.58	1,982.58	3,057.88
<b>Total payments,</b>	<b>\$88,318.29</b>	<b>\$39,759.91</b>	<b>\$24,275.18</b>	<b>\$43,604.02</b>
<i>Balance on hand, including funds,</i>	<i>5,000.20</i>	<i>1,126.59</i>	<i>662.40</i>	<i>1,203.05</i>
<b>GRAND TOTAL,</b>	<b>\$93,318.49</b>	<b>\$40,886.50</b>	<b>\$24,937.58</b>	<b>\$44,807.07</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 41.**

RECEIPTS.	Becket POPULATION 973	Tyngsborough POPULATION 967	Gill POPULATION 951	Southampton POPULATION 950
<b>REVENUE.</b>	<b>\$19,161.76</b>	<b>\$21,811.32</b>	<b>\$10,181.18</b>	<b>\$12,667.15</b>
<b>General,</b>	<b>17,805.75</b>	<b>15,389.36</b>	<b>9,675.70</b>	<b>11,461.26</b>
<i>Taxes,</i>	<i>18,495.02</i>	<i>12,024.34</i>	<i>6,763.21</i>	<i>8,886.05</i>
Property and poll,	11,613.33	10,532.37	6,756.15	8,677.83
Corporation, bank, etc.,	1,881.69	1,491.97	7.06	158.22
<i>Licenses and permits,</i>	<i>9.60</i>	<i>11.00</i>	<i>3.00</i>	<i>6.00</i>
<i>Fines and forfeits,</i>	<i>29.48</i>	<i>81.00</i>	—	<i>20.00</i>
<i>Grants and gifts,</i>	<i>4,271.75</i>	<i>3,273.02</i>	<i>2,909.49</i>	<i>2,589.21</i>
For expenses,	3,421.75	3,273.02	2,909.49	2,589.21
For outlays,	850.00	—	—	—
<i>All other,</i>	—	—	—	—
<b>Commercial,</b>	<b>1,356.01</b>	<b>6,421.96</b>	<b>505.48</b>	<b>1,215.89</b>
<i>Special assessments,</i>	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	<i>1,228.99</i>	—	—
<i>Departmental,</i>	<i>981.85</i>	<i>3,928.59</i>	<i>487.26</i>	<i>1 \$18.24</i>
General government,	18.20	71.35	102.00	81.00
Protection of persons and property,	16.86	2,336.74	—	4.48
Health and sanitation,	—	—	—	—
Highways,	64.87	1,282.70	6.80	.06
Charities,	161.58	—	55.25	—
Soldiers' benefits,	469.00	194.00	124.00	225.00
Schools,	195.48	35.77	199.21	—
Libraries,	—	6.68	—	6.90
Recreation,	—	—	—	—
Unclassified,	55.36	1.35	—	<i>1 .80</i>
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>252.00</i>	<i>69.60</i>	<i>5.00</i>	<i>123.50</i>
<i>Interest,</i>	<i>122.66</i>	<i>1,194.78</i>	<i>13.22</i>	<i>774.15</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	1,037.02	4.72	774.15
All other,	122.66	157.76	8.50	—
<b>NON-REVENUE.</b>	<b>\$4,280.21</b>	<b>\$27,489.93</b>	<b>\$11,236.81</b>	<b>\$12,868.83</b>
<b>Offsets to outlays,</b>	<b>848.30</b>	—	<b>700.00</b>	<b>961.99</b>
<i>Departmental,</i>	<i>848.30</i>	—	<i>700.00</i>	<i>961.99</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
<b>Municipal indebtedness,</b>	—	<b>24,000.00</b>	<b>8,007.12</b>	<b>8,032.64</b>
<i>Loans, general purposes,</i>	—	<i>16,000.00</i>	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	—	<i>8,000.00</i>	<i>7,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	<i>1,007.12</i>	<i>32.64</i>
<i>Premiums,</i>	—	—	—	—
<b>Transfers,</b>	—	<b>1,013.93</b>	—	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	<i>1,013.93</i>	—	—
<b>Refunds,</b>	<b>377.13</b>	—	<b>18.79</b>	<b>24.04</b>
<b>Agency, trust, and investment,</b>	<b>3,054.78</b>	<b>2,476.00</b>	<b>2,510.90</b>	<b>3,850.16</b>
<i>Taxes and licenses for State,</i>	<i>1,560.00</i>	<i>1,560.00</i>	<i>1,170.00</i>	<i>1,365.00</i>
<i>Taxes for county,</i>	<i>1,201.53</i>	<i>811.08</i>	<i>1,276.30</i>	<i>1,211.69</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>293.25</i>	<i>104.92</i>	<i>64.60</i>	<i>1,273.47</i>
<i>All other,</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$20,010.06	\$21,811.32	\$10,881.18	\$13,629.14
Premiums,	—	24,000.00	8,007.12	8,032.64
Municipal indebtedness,	—	1,013.93	18.79	24.04
Transfers and refunds,	377.13	2,476.00	2,510.90	3,850.16
Agency, trust, and investment,	3,054.78	—	—	—
<b>Total receipts,</b>	<b>\$23,441.97</b>	<b>\$49,301.25</b>	<b>\$21,417.99</b>	<b>\$25,535.98</b>
<i>Balance on hand, including funds,</i>	<i>4,135.18</i>	<i>834.30</i>	<i>1,228.50</i>	<i>974.70</i>
<b>GRAND TOTAL,</b>	<b>\$27,577.15</b>	<b>\$50,135.55</b>	<b>\$22,646.49</b>	<b>\$26,510.68</b>

Includes \$0.80 administration of trust funds. See "Unclassified."

Graded According to Population of 1915 — Continued.

## GROUP 41.

PAYMENTS.	Becket POPULATION 973	Tyngsborough POPULATION 967	Gill POPULATION 951	Southampton POPULATION 950
<b>Maintenance,</b>	<b>\$15,644.61</b>	<b>\$19,858.93</b>	<b>\$10,310.76</b>	<b>\$11,797.07</b>
<i>Departmental,</i>	<i>15,329.80</i>	<i>19,681.43</i>	<i>10,261.96</i>	<i>11,623.94</i>
General government,	1,241.50	1,601.63	661.36	1,191.91
Protection of persons and property,	288.69	3,066.93	87.52	401.88
Health and sanitation,	240.09	206.59	169.05	243.85
Highways,	3,184.24	5,805.69	2,827.39	2,852.17
Charities,	1,127.29	154.48	49.00	1,140.40
Soldiers' benefits,	472.00	498.00	60.00	208.00
Schools,	8,611.49	7,595.47	6,083.39	5,238.02
Libraries,	50.00	622.94	248.75	180.16
Recreation,	—	—	—	20.00
Pensions,	—	—	—	—
Unclassified,	114.50	129.70	75.50	147.55
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>314.81</i>	<i>162.80</i>	<i>48.80</i>	<i>172.33</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>14.70</i>	<i>—</i>	<i>.80</i>
<b>Interest,</b>	<b>—</b>	<b>268.50</b>	<b>395.24</b>	<b>489.69</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>268.50</i>	<i>395.24</i>	<i>489.69</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>6,825.46</b>	<b>16,155.60</b>	<b>305.98</b>	<b>1,461.82</b>
<i>Departmental,</i>	<i>6,789.48</i>	<i>16,155.60</i>	<i>305.98</i>	<i>1,461.82</i>
General government,	—	84.50	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	6,789.48	—	305.98	1,461.82
Charities,	—	—	—	—
Schools,	—	16,071.10	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>36.98</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>—</b>	<b>4,350.00</b>	<b>9,100.00</b>	<b>5,809.54</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>350.00</i>	<i>1,100.00</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>4,000.00</i>	<i>8,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>309.54</i>
<b>Transfers,</b>	<b>—</b>	<b>1,013.93</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>1,013.93</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>377.13</b>	<b>—</b>	<b>18.79</b>	<b>24.04</b>
<b>Agency, trust, and investment,</b>	<b>3,048.53</b>	<b>2,484.39</b>	<b>2,515.62</b>	<b>3,850.16</b>
<i>Taxes and licenses for State,</i>	<i>1,660.00</i>	<i>1,660.00</i>	<i>1,170.00</i>	<i>1,365.00</i>
<i>Taxes for county,</i>	<i>1,801.53</i>	<i>811.08</i>	<i>1,276.30</i>	<i>1,211.69</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>287.00</i>	<i>115.31</i>	<i>69.32</i>	<i>1,273.47</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$15,644.61	\$20,127.43	\$10,706.10	\$12,286.76
Permanent debt (except from sinking funds),	—	350.00	1,100.00	500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	6,825.46	16,155.60	305.98	1,461.82
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	4,000.00	8,000.00	5,309.54
Transfers (except to sinking funds) and refunds,	377.13	1,013.93	18.79	24.04
Agency, trust, and investment,	3,048.53	2,484.39	2,515.62	3,850.16
<b>Total payments,</b>	<b>\$25,895.73</b>	<b>\$44,131.35</b>	<b>\$22,646.49</b>	<b>\$23,432.32</b>
<i>Balance on hand, including funds,</i>	<i>1,681.42</i>	<i>6,004.20</i>	<i>—</i>	<i>3,078.36</i>
<b>GRAND TOTAL,</b>	<b>\$27,577.15</b>	<b>\$50,135.55</b>	<b>\$22,646.49</b>	<b>\$26,510.68</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 42.

RECEIPTS.	Wellfleet POPULATION 936	Brimfield POPULATION 934	Mendon POPULATION 933	Ashby POPULATION 922
<b>REVENUE.</b>	<b>\$17,442.49</b>	<b>\$21,963.96</b>	<b>\$15,101.70</b>	<b>\$20,313.61</b>
<b>General,</b>	<b>16,329.66</b>	<b>16,836.30</b>	<b>13,046.90</b>	<b>16,807.30</b>
<i>Taxes,</i>	<i>13,738.80</i>	<i>10,861.58</i>	<i>11,859.91</i>	<i>14,411.81</i>
Property and poll,	13,555.83	8,188.54	10,373.93	9,530.86
Corporation, bank, etc.,	182.97	2,673.04	1,485.98	4,880.95
<i>Licenses and permits,</i>	<i>104.00</i>	<i>2.25</i>	<i>82.00</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>64.25</i>	<i>—</i>	<i>5.64</i>	<i>29.12</i>
<i>Grants and gifts,</i>	<i>2,422.61</i>	<i>5,922.47</i>	<i>1,099.55</i>	<i>2,564.37</i>
For expenses,	1,917.61	5,932.97	1,099.35	2,325.37
For outlays,	505.00	19.50	—	39.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>1,112.83</b>	<b>5,127.66</b>	<b>2,054.80</b>	<b>3,506.31</b>
<i>Special assessments,</i>	<i>213.67</i>	<i>60.57</i>	<i>—</i>	<i>85.10</i>
To meet expenses,	213.67	—	—	85.10
To meet outlays,	—	60.57	—	—
<i>Privileges,</i>	<i>56.00</i>	<i>1,024.76</i>	<i>861.90</i>	<i>—</i>
<i>Departmental,</i>	<i>476.65</i>	<i>3,108.47</i>	<i>942.03</i>	<i>2,013.37</i>
General government,	—	82.80	104.00	33.40
Protection of persons and property,	—	17.76	88.73	740.09
Health and sanitation,	1.68	—	—	—
Highways,	—	170.99	—	—
Charities,	116.23	138.83	86.00	170.00
Soldiers' benefits,	240.00	248.00	368.00	748.00
Schools,	103.00	2,447.67	282.75	74.05
Libraries,	15.74	2.42	7.05	15.13
Recreation,	—	—	—	—
Unclassified,	—	—	5.50	232.70
<i>Public service enterprises,</i>	<i>10.00</i>	<i>—</i>	<i>12.70</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	10.00	—	12.70	—
<i>Cemeteries,</i>	<i>207.68</i>	<i>443.44</i>	<i>—</i>	<i>320.00</i>
<i>Interest,</i>	<i>148.83</i>	<i>490.42</i>	<i>238.17</i>	<i>1,087.84</i>
On sinking funds,	—	—	—	89.02
On trust and investment funds,	2.06	490.42	64.30	616.42
All other,	146.77	—	173.87	382.40
<b>NON-REVENUE.</b>	<b>\$19,557.72</b>	<b>\$7,031.25</b>	<b>\$15,575.38</b>	<b>\$37,368.79</b>
<b>Offsets to outlays,</b>	<b>—</b>	<b>1,282.45</b>	<b>2,537.50</b>	<b>3,000.00</b>
<i>Departmental,</i>	<i>—</i>	<i>1,282.45</i>	<i>2,537.50</i>	<i>3,000.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>14,544.49</b>	<b>2,000.00</b>	<b>10,000.00</b>	<b>5,000.00</b>
<i>Loans, general purposes,</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>13,500.00</i>	<i>2,000.00</i>	<i>10,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>44.49</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>158.14</b>	<b>537.50</b>	<b>2,548.08</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,290.00</i>
<i>All other,</i>	<i>—</i>	<i>158.14</i>	<i>537.50</i>	<i>258.08</i>
<b>Refunds,</b>	<b>41.41</b>	<b>398.21</b>	<b>90.88</b>	<b>—</b>
<b>Agency, trust, and investment,</b>	<b>4,971.82</b>	<b>3,192.45</b>	<b>2,409.50</b>	<b>26,820.71</b>
<i>Taxes and licenses for State,</i>	<i>2,145.00</i>	<i>1,950.00</i>	<i>1,657.50</i>	<i>1,950.00</i>
<i>Taxes for county,</i>	<i>1,289.07</i>	<i>770.49</i>	<i>752.00</i>	<i>1,013.85</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,537.75</i>	<i>471.96</i>	<i>—</i>	<i>23,856.86</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$17,442.49	\$23,246.41	\$17,639.20	\$23,313.61
Premiums,	—	—	—	—
Municipal indebtedness,	14,544.49	2,000.00	10,000.00	5,000.00
Transfers and refunds,	41.41	556.35	628.38	2,548.08
Agency, trust, and investment,	4,971.82	3,192.45	2,409.50	26,820.71
<b>Total receipts,</b>	<b>\$37,000.21</b>	<b>\$28,995.21</b>	<b>\$30,677.08</b>	<b>\$57,682.40</b>
<i>Balance on hand, including funds,</i>	<i>6,800.46</i>	<i>4,850.57</i>	<i>2,544.94</i>	<i>3,865.32</i>
<b>GRAND TOTAL,</b>	<b>\$43,300.67</b>	<b>\$33,845.78</b>	<b>\$33,222.02</b>	<b>\$61,547.72</b>

## Graded According to Population of 1915 — Continued.

## GROUP 42.

PAYMENTS.	Wellfleet POPULATION 936	Brimfield POPULATION 934	Mendon POPULATION 933	Ashby POPULATION 922
<b>Maintenance,</b>	<b>\$15,322.91</b>	<b>\$20,860.53</b>	<b>\$15,184.96</b>	<b>\$16,721.12</b>
<i>Departmental,</i>	<i>14,557.50</i>	<i>20,308.83</i>	<i>15,134.96</i>	<i>16,261.77</i>
General government,	1,350.23	1,325.02	1,444.83	951.56
Protection of persons and property,	748.78	701.51	625.93	1,056.11
Health and sanitation,	1,696.94	110.10	424.06	431.25
Highways,	1,844.73	3,252.38	3,513.94	3,948.47
Charities,	1,400.41	747.97	1,938.60	281.94
Soldiers' benefits,	328.00	180.00	322.00	668.00
Schools,	6,715.68	12,921.32	6,401.87	8,138.16
Libraries,	295.27	785.99	329.13	498.28
Recreation,	32.31	87.32	—	137.00
Pensions,	—	—	—	—
Unclassified,	145.15	197.22	134.60	151.00
<i>Public service enterprises,</i>	<i>542.73</i>	<i>—</i>	<i>1.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	542.73	—	1.00	—
<i>Cemeteries,</i>	<i>222.68</i>	<i>551.70</i>	<i>49.00</i>	<i>459.35</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>897.67</b>	<b>52.53</b>	<b>485.60</b>	<b>199.31</b>
<i>Loans, general purposes,</i>	<i>897.67</i>	<i>52.53</i>	<i>485.60</i>	<i>199.31</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>1,680.20</b>	<b>3,486.81</b>	<b>1,546.38</b>	<b>6,345.08</b>
<i>Departmental,</i>	<i>1,680.20</i>	<i>3,486.81</i>	<i>1,546.38</i>	<i>6,345.08</i>
General government,	—	39.00	—	100.00
Protection of persons and property,	—	—	—	78.00
Health and sanitation,	—	—	—	—
Highways,	1,680.20	3,318.06	1,546.38	6,167.08
Charities,	—	—	—	—
Schools,	—	129.75	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>13,500.00</b>	<b>2,000.00</b>	<b>11,650.00</b>	<b>7,290.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,290.00</i>
<i>From revenue and other sources,</i>	<i>1,500.00</i>	<i>—</i>	<i>1,150.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>12,000.00</i>	<i>2,000.00</i>	<i>10,500.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>158.14</b>	<b>537.50</b>	<b>2,548.08</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>257.08</i>
<i>All other,</i>	<i>—</i>	<i>158.14</i>	<i>537.50</i>	<i>2,291.00</i>
<b>Refunds,</b>	<b>41.41</b>	<b>398.21</b>	<b>90.88</b>	<b>—</b>
<b>Agency, trust, and investment,</b>	<b>4,973.88</b>	<b>3,582.83</b>	<b>2,986.30</b>	<b>24,321.56</b>
<i>Taxes and licenses for State,</i>	<i>2,145.00</i>	<i>1,950.00</i>	<i>1,657.50</i>	<i>1,950.00</i>
<i>Taxes for county,</i>	<i>1,289.07</i>	<i>770.49</i>	<i>752.00</i>	<i>1,013.85</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,539.81</i>	<i>862.34</i>	<i>576.80</i>	<i>21,357.71</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$16,220.58	\$20,913.06	\$15,670.56	\$16,920.43
Permanent debt (except from sinking funds),	1,500.00	—	1,150.00	—
Sinking fund requirements from revenue,	—	—	—	257.08
Outlays,	1,680.20	3,486.81	1,546.38	6,345.08
Permanent debt from sinking funds,	—	—	—	2,290.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	12,000.00	2,000.00	10,500.00	5,000.00
Transfers (except to sinking funds) and refunds,	41.41	556.35	628.38	2,291.00
Agency, trust, and investment,	4,973.88	3,582.83	2,986.30	24,321.56
<b>Total payments,</b>	<b>\$36,416.07</b>	<b>\$30,539.05</b>	<b>\$32,481.62</b>	<b>\$57,425.15</b>
<i>Balance on hand, including funds,</i>	<i>6,884.60</i>	<i>3,306.73</i>	<i>740.40</i>	<i>4,122.57</i>
<b>GRAND TOTAL,</b>	<b>\$43,300.67</b>	<b>\$33,845.78</b>	<b>\$33,222.02</b>	<b>\$61,547.72</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 43.**

RECEIPTS.	Berlin POPULATION 865	Royalston POPULATION 862	Granby POPULATION 828	Enfield POPULATION 806
<b>REVENUE.</b>	<b>\$16,876.98</b>	<b>\$17,202.49</b>	<b>\$13,084.56</b>	<b>\$17,608.45</b>
<b>General,</b>	<b>12,284.84</b>	<b>13,706.37</b>	<b>11,849.41</b>	<b>15,880.41</b>
<i>Taxes,</i>	<i>8,783.11</i>	<i>11,117.48</i>	<i>9,285.75</i>	<i>12,369.13</i>
Property and poll,	7,480.87	9,904.29	8,619.76	11,668.23
Corporation, bank, etc.,	1,302.24	1,213.19	665.99	700.90
<i>Licenses and permits,</i>	<i>4.00</i>	<i>6.75</i>	<i>8.00</i>	<i>532.00</i>
<i>Fines and forfeits,</i>	<i>10.00</i>	<i>49.16</i>	<i>165.00</i>	<i>219.54</i>
<i>Grants and gifts,</i>	<i>3,487.73</i>	<i>2,532.98</i>	<i>2,390.66</i>	<i>2,759.74</i>
For expenses,	3,487.73	2,428.08	2,390.66	2,759.74
For outlays,	—	104.90	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>4,592.14</b>	<b>3,496.12</b>	<b>1,235.15</b>	<b>1,728.04</b>
<i>Special assessments,</i>	<i>422.93</i>	<i>—</i>	<i>63.00</i>	<i>—</i>
To meet expenses,	422.93	—	63.00	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,212.14</i>	<i>—</i>	<i>187.92</i>	<i>—</i>
<i>Departmental,</i>	<i>2,190.05</i>	<i>1,432.69</i>	<i>506.41</i>	<i>1,454.35</i>
General government,	158.35	209.14	—	163.00
Protection of persons and property,	58.93	76.16	17.00	64.75
Health and sanitation,	—	—	10.00	—
Highways,	49.51	10.84	13.90	7.75
Charities,	593.99	363.62	—	20.35
Soldiers' benefits,	790.00	506.00	120.00	417.00
Schools,	516.25	265.25	342.22	749.50
Libraries,	19.77	1.68	2.69	—
Recreation,	—	—	—	1.00
Unclassified,	3.25	—	.60	38.00
<i>Public service enterprises,</i>	<i>—</i>	<i>9.40</i>	<i>—</i>	<i>61.00</i>
Electric light,	—	—	—	—
Water,	—	—	—	61.00
All other,	—	9.40	—	—
<i>Cemeteries,</i>	<i>394.80</i>	<i>105.97</i>	<i>346.28</i>	<i>212.69</i>
<i>Interest,</i>	<i>372.22</i>	<i>1,948.06</i>	<i>131.54</i>	<i>—</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	223.45	1,748.71	30.60	—
All other,	148.77	199.35	100.94	—
<b>NON-REVENUE.</b>	<b>\$11,087.27</b>	<b>\$14,785.92</b>	<b>\$7,580.36</b>	<b>\$12,416.34</b>
<b>Offsets to outlays,</b>	<b>851.40</b>	<b>1,500.00</b>	<b>—</b>	<b>2,000.00</b>
<i>Departmental,</i>	<i>851.40</i>	<i>1,500.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>7,000.00</b>	<b>9,000.00</b>	<b>3,500.00</b>	<b>6,173.42</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>7,000.00</i>	<i>2,000.00</i>	<i>3,500.00</i>	<i>6,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>173.42</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>76.40</b>	<b>24.65</b>	<b>21.80</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>76.40</i>	<i>24.65</i>	<i>21.80</i>	<i>—</i>
<b>Refunds,</b>	<b>—</b>	<b>205.47</b>	<b>130.48</b>	<b>18.30</b>
<b>Agency, trust, and investment,</b>	<b>3,159.47</b>	<b>4,055.80</b>	<b>3,928.08</b>	<b>4,224.62</b>
<i>Taxes and licenses for State,</i>	<i>1,657.50</i>	<i>1,657.50</i>	<i>1,560.00</i>	<i>2,027.60</i>
<i>Taxes for county,</i>	<i>751.00</i>	<i>752.00</i>	<i>1,384.80</i>	<i>1,644.43</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>750.97</i>	<i>1,646.30</i>	<i>983.28</i>	<i>558.69</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$17,728.38	\$18,702.49	\$13,084.56	\$19,608.45
Premiums,	—	—	—	—
Municipal indebtedness,	7,000.00	9,000.00	3,500.00	6,173.42
Transfers and refunds,	76.40	230.12	152.28	18.30
Agency, trust, and investment,	3,159.47	4,055.80	3,928.08	4,224.62
<b>Total receipts,</b>	<b>\$27,964.25</b>	<b>\$31,938.41</b>	<b>\$20,664.92</b>	<b>\$30,024.79</b>
Balance on hand, including funds,	519.80	5,349.74	2,660.78	12.34
<b>GRAND TOTAL,</b>	<b>\$28,484.05</b>	<b>\$37,338.15</b>	<b>\$23,325.70</b>	<b>\$30,037.13</b>



## Graded According to Population of 1915 — Continued.

## GROUP 43.

PAYMENTS.	Berlin POPULATION 865	Royalston POPULATION 862	Granby POPULATION 828	Enfield POPULATION 806
<b>Maintenance,</b> . . . . .	<b>\$16,258.28</b>	<b>\$16,851.14</b>	<b>\$12,482.43</b>	<b>\$15,006.24</b>
<i>Departmental,</i> . . . . .	<i>16,932.94</i>	<i>16,829.24</i>	<i>12,244.16</i>	<i>14,766.55</i>
General government, . . . . .	1,043.79	1,186.50	1,050.22	1,186.43
Protection of persons and property, . . . . .	1,556.79	816.72	251.10	737.92
Health and sanitation, . . . . .	107.05	429.67	126.30	156.65
Highways, . . . . .	2,917.31	2,657.05	2,637.92	2,937.08
Charities, . . . . .	1,357.87	2,094.94	299.00	961.38
Soldiers' benefits, . . . . .	741.00	1,020.82	102.00	362.00
Schools, . . . . .	7,869.16	7,159.40	6,991.91	8,043.80
Libraries, . . . . .	165.30	257.39	372.59	214.21
Recreation, . . . . .	—	509.50	—	15.00
Pensions, . . . . .	—	—	—	—
Unclassified, . . . . .	174.75	507.25	413.12	151.08
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>21.00</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	21.00
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	<i>326.34</i>	<i>201.90</i>	<i>238.27</i>	<i>219.69</i>
<i>Administration of trust funds,</i> . . . . .	<i>—</i>	<i>10.00</i>	<i>—</i>	<i>—</i>
<b>Interest,</b> . . . . .	<b>116.31</b>	<b>268.96</b>	<b>70.00</b>	<b>135.83</b>
<i>Loans, general purposes,</i> . . . . .	<i>116.31</i>	<i>268.96</i>	<i>70.00</i>	<i>135.83</i>
<i>Loans, public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b> . . . . .	<b>1,235.00</b>	<b>3,189.02</b>	<b>1,725.88</b>	<b>1,593.97</b>
<i>Departmental,</i> . . . . .	<i>1,235.00</i>	<i>2,852.13</i>	<i>1,725.88</i>	<i>1,593.97</i>
General government, . . . . .	—	115.70	—	—
Protection of persons and property, . . . . .	35.00	435.00	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways, . . . . .	1,200.00	2,301.43	1,725.88	1,593.97
Charities, . . . . .	—	—	—	—
Schools, . . . . .	—	—	—	—
Libraries, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	—	—
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>336.89</i>	<i>—</i>	<i>—</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	—
All other, . . . . .	—	336.89	—	—
<i>Cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b> . . . . .	<b>7,000.00</b>	<b>8,500.00</b>	<b>3,500.00</b>	<b>6,115.52</b>
<i>From sinking funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i> . . . . .	<i>7,000.00</i>	<i>8,500.00</i>	<i>3,500.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>115.52</i>
<b>Transfers,</b> . . . . .	<b>76.40</b>	<b>24.65</b>	<b>21.80</b>	<b>—</b>
<i>To sinking funds from revenue,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i> . . . . .	<i>76.40</i>	<i>24.65</i>	<i>21.80</i>	<i>—</i>
<b>Refunds,</b> . . . . .	<b>—</b>	<b>205.47</b>	<b>130.48</b>	<b>18.30</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>3,440.36</b>	<b>4,055.80</b>	<b>3,978.88</b>	<b>4,224.62</b>
<i>Taxes and licenses for State,</i> . . . . .	<i>1,657.50</i>	<i>1,657.50</i>	<i>1,660.00</i>	<i>2,027.50</i>
<i>Taxes for county,</i> . . . . .	<i>751.00</i>	<i>752.00</i>	<i>1,384.80</i>	<i>1,644.43</i>
<i>Expenditures for grade crossings,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i> . . . . .	<i>1,031.86</i>	<i>1,646.30</i>	<i>1,034.08</i>	<i>552.69</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest, . . . . .	\$16,374.59	\$17,120.10	\$12,552.43	\$15,142.07
Permanent debt (except from sinking funds), . . . . .	—	—	—	—
Sinking fund requirements from revenue, . . . . .	—	—	—	—
Outlays, . . . . .	1,235.00	3,189.02	1,725.88	1,593.97
Permanent debt from sinking funds, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans, . . . . .	7,000.00	8,500.00	3,500.00	6,115.52
Transfers (except to sinking funds) and refunds, . . . . .	76.40	230.12	152.28	18.30
Agency, trust, and investment, . . . . .	3,440.36	4,055.80	3,978.88	4,224.62
<b>Total payments,</b> . . . . .	<b>\$28,126.35</b>	<b>\$33,095.04</b>	<b>\$21,909.47</b>	<b>\$27,094.48</b>
<i>Balance on hand, including funds,</i> . . . . .	<i>357.70</i>	<i>4,243.11</i>	<i>1,416.23</i>	<i>2,942.65</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$28,484.05</b>	<b>\$37,338.15</b>	<b>\$23,325.70</b>	<b>\$30,037.13</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 44.

RECEIPTS.	Princeton POPULATION 800	Bernardston POPULATION 790	Granville POPULATION 784	Boylston POPULATION 783
<b>REVENUE.</b>	<b>\$20,154.94</b>	<b>\$15,797.26</b>	<b>\$15,667.83</b>	<b>\$24,408.67</b>
<b>General,</b>	<b>17,375.89</b>	<b>12,615.23</b>	<b>14,949.65</b>	<b>17,456.82</b>
<i>Taxes,</i>	<i>16,991.41</i>	<i>10,800.74</i>	<i>11,308.03</i>	<i>13,953.68</i>
Property and poll,	13,570.22	9,828.32	10,739.78	12,448.76
Corporation, bank, etc.,	2,421.19	372.42	568.25	1,504.92
<i>Licenses and permits,</i>	<i>7.00</i>	<i>419.50</i>	<i>3.00</i>	<i>5.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>6.83</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>1,377.48</i>	<i>1,988.16</i>	<i>3,638.62</i>	<i>3,498.14</i>
For expenses,	1,377.48	1,988.16	3,638.62	3,498.14
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>2,779.05</b>	<b>3,182.03</b>	<b>718.18</b>	<b>6,951.85</b>
<i>Special assessments,</i>	<i>230.15</i>	<i>—</i>	<i>—</i>	<i>348.36</i>
To meet expenses,	230.15	—	—	348.36
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,812.02</i>
<i>Departmental,</i>	<i>471.25</i>	<i>595.35</i>	<i>620.46</i>	<i>3,128.35</i>
General government,	122.10	40.00	12.50	29.00
Protection of persons and property,	65.40	—	105.00	—
Health and sanitation,	—	—	—	14.00
Highways,	9.50	150.00	10.15	—
Charities,	10.25	83.21	40.85	2,566.94
Soldiers' benefits,	264.00	96.00	288.00	412.00
Schools,	—	220.14	152.50	98.84
Libraries,	—	1.00	11.46	7.57
Recreation,	—	5.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,107.36</i>	<i>—</i>	<i>—</i>	<i>1,108.27</i>
Electric light,	1,107.36	—	—	1,091.47
Water,	—	—	—	—
All other,	—	—	—	16.80
<i>Cemeteries,</i>	<i>102.08</i>	<i>—</i>	<i>—</i>	<i>231.00</i>
<i>Interest,</i>	<i>368.21</i>	<i>2,586.68</i>	<i>97.72</i>	<i>323.85</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	572.46	2,548.68	—	115.02
All other,	295.75	38.00	97.72	208.83
<b>NON-REVENUE.</b>	<b>\$13,772.14</b>	<b>\$10,625.33</b>	<b>\$12,186.43</b>	<b>\$11,549.70</b>
<b>Offsets to outlays,</b>	<b>4,643.42</b>	<b>—</b>	<b>3,185.11</b>	<b>900.00</b>
<i>Departmental,</i>	<i>4,643.42</i>	<i>—</i>	<i>3,185.11</i>	<i>900.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>5,000.00</b>	<b>4,657.91</b>	<b>7,000.00</b>	<b>8,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>5,000.00</i>	<i>4,500.00</i>	<i>7,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>167.91</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>891.43</b>	<b>1,934.92</b>	<b>—</b>	<b>26.54</b>
<i>From sinking funds,</i>	<i>891.43</i>	<i>1,934.92</i>	<i>—</i>	<i>26.54</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>3.23</b>	<b>93.40</b>	<b>96.98</b>	<b>76.88</b>
<b>Agency, trust, and investment,</b>	<b>8,234.06</b>	<b>3,939.10</b>	<b>1,904.34</b>	<b>2,546.28</b>
<i>Taxes and licenses for State,</i>	<i>4,777.50</i>	<i>1,502.50</i>	<i>1,365.00</i>	<i>1,560.00</i>
<i>Taxes for county,</i>	<i>2,166.00</i>	<i>1,489.02</i>	<i>539.34</i>	<i>707.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,290.56</i>	<i>947.58</i>	<i>—</i>	<i>279.28</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$24,798.36	\$15,797.26	\$18,852.94	\$25,308.67
Premiums,	—	—	—	—
Municipal indebtedness,	5,000.00	4,657.91	7,000.00	8,000.00
Transfers and refunds,	894.66	2,028.32	96.98	103.42
Agency, trust, and investment,	8,234.06	3,939.10	1,904.34	2,546.28
<b>Total receipts,</b>	<b>\$38,927.08</b>	<b>\$26,422.59</b>	<b>\$27,854.26</b>	<b>\$35,958.37</b>
Balance on hand, including funds,	0,349.28	915.25	415.98	2,771.95
<b>GRAND TOTAL,</b>	<b>\$48,276.36</b>	<b>\$27,337.84</b>	<b>\$28,270.24</b>	<b>\$38,730.32</b>

## Graded According to Population of 1915 — Continued.

## GROUP 44.

PAYMENTS.	Princeton POPULATION 800	Bernardston POPULATION 790	Granville POPULATION 784	Boylston POPULATION 783
<b>Maintenance,</b>	<b>\$20,652.60</b>	<b>\$13,789.74</b>	<b>\$14,108.59</b>	<b>\$18,351.00</b>
<i>Departmental,</i>	<i>19,276.31</i>	<i>13,783.74</i>	<i>14,108.59</i>	<i>17,185.06</i>
General government,	1,366.95	1,077.66	1,422.65	1,480.55
Protection of persons and property,	2,652.74	127.58	240.46	418.52
Health and sanitation,	331.50	215.08	314.10	422.24
Highways,	4,290.83	3,498.86	3,220.84	2,132.46
Charities,	1,141.63	1,223.88	825.02	3,104.72
Soldiers' benefits,	276.00	92.00	270.00	420.00
Schools,	7,398.04	6,102.69	7,307.55	8,086.14
Libraries,	539.05	637.28	329.14	641.82
Recreation,	32.50	640.06	—	156.74
Pensions,	—	—	—	—
Unclassified,	1,246.07	168.65	178.83	321.87
<i>Public service enterprises,</i>	<i>1,176.19</i>	<i>—</i>	<i>—</i>	<i>771.47</i>
Electric light,	1,176.19	—	—	759.47
Water,	—	—	—	—
All other,	—	—	—	12.00
<i>Cemeteries,</i>	<i>201.10</i>	<i>—</i>	<i>—</i>	<i>394.47</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>6.00</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>\$10.49</b>	<b>\$272.60</b>	<b>\$400.94</b>	<b>\$576.09</b>
<i>Loans, general purposes,</i>	<i>230.49</i>	<i>272.60</i>	<i>400.94</i>	<i>272.96</i>
<i>Loans, public service enterprises,</i>	<i>580.00</i>	<i>—</i>	<i>—</i>	<i>303.14</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>\$6,949.02</b>	<b>\$309.85</b>	<b>\$1,540.58</b>	<b>\$3,484.99</b>
<i>Departmental,</i>	<i>6,771.79</i>	<i>309.85</i>	<i>1,540.58</i>	<i>1,245.36</i>
General government,	—	309.85	106.75	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	6,371.79	—	1,433.83	1,245.36
Charities,	—	—	—	—
Schools,	400.00	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>177.23</i>	<i>—</i>	<i>—</i>	<i>2,239.63</i>
Electric light,	177.23	—	—	2,239.63
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>\$9,450.00</b>	<b>\$2,886.78</b>	<b>\$8,502.58</b>	<b>\$11,600.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,450.00</i>	<i>500.00</i>	<i>500.00</i>	<i>1,100.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>5,000.00</i>	<i>2,000.00</i>	<i>5,000.00</i>	<i>10,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>386.78</i>	<i>3,002.58</i>	<i>—</i>
<b>Transfers,</b>	<b>\$891.43</b>	<b>\$1,934.92</b>	<b>—</b>	<b>\$26.54</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>891.43</i>	<i>1,934.92</i>	<i>—</i>	<i>26.54</i>
<b>Refunds,</b>	<b>\$3.23</b>	<b>\$93.40</b>	<b>\$96.98</b>	<b>\$76.88</b>
<b>Agency, trust, and investment,</b>	<b>\$7,551.31</b>	<b>\$3,964.06</b>	<b>\$1,904.34</b>	<b>\$2,566.82</b>
<i>Taxes and licenses for State,</i>	<i>4,777.50</i>	<i>1,602.50</i>	<i>1,365.00</i>	<i>1,560.00</i>
<i>Taxes for county,</i>	<i>2,168.00</i>	<i>1,489.02</i>	<i>539.34</i>	<i>707.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>607.81</i>	<i>972.54</i>	<i>—</i>	<i>299.82</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$21,463.09	\$14,062.34	\$14,509.53	\$18,927.09
Permanent debt (except from sinking funds),	4,450.00	500.00	500.00	1,100.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	6,949.02	309.85	1,540.58	3,484.99
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	5,000.00	2,386.78	8,002.58	10,500.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	894.66	2,028.32	96.98	103.42
Agency, trust, and investment,	7,551.31	3,964.06	1,904.34	2,566.82
<b>Total payments,</b>	<b>\$46,308.08</b>	<b>\$23,251.35</b>	<b>\$26,554.01</b>	<b>\$36,682.32</b>
Balance on hand, including funds,	1,968.28	4,086.49	1,716.23	2,048.00
<b>GRAND TOTAL,</b>	<b>\$48,276.36</b>	<b>\$27,337.84</b>	<b>\$28,270.24</b>	<b>\$38,730.32</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 45.

RECEIPTS.	Brewster POPULATION 783	Leverett POPULATION 779	Bolton POPULATION 768	Burlington POPULATION 751
<b>REVENUE.</b>	<b>\$17,568.32</b>	<b>\$10,827.11</b>	<b>\$15,710.74</b>	<b>\$24,025.05</b>
<b>General,</b>	<b>16,297.02</b>	<b>10,303.32</b>	<b>13,426.05</b>	<b>20,682.47</b>
<i>Taxes,</i>	<i>14,826.85</i>	<i>7,946.44</i>	<i>11,115.38</i>	<i>13,802.48</i>
Property and poll,	5,484.59	7,933.82	10,994.75	12,827.23
Corporation, bank, etc.,	9,342.26	12.62	120.63	975.25
<i>Licenses and permits,</i>	<i>16.00</i>	<i>1.00</i>	<i>3.00</i>	<i>2.60</i>
<i>Fines and forfeits,</i>	<i>25.00</i>	<i>10.00</i>	—	<i>123.00</i>
<i>Grants and gifts,</i>	<i>1,430.17</i>	<i>2,346.88</i>	<i>2,307.67</i>	<i>6,764.99</i>
For expenses,	1,430.17	2,345.88	2,307.67	1,754.99
For outlays,	—	—	—	5,000.00
<i>All other,</i>	—	—	—	—
<b>Commercial,</b>	<b>1,271.30</b>	<b>523.79</b>	<b>2,284.69</b>	<b>3,342.58</b>
<i>Special assessments,</i>	—	—	<i>256.48</i>	—
To meet expenses,	—	—	256.48	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	<i>879.67</i>
<i>Departmental,</i>	<i>1,254.60</i>	<i>587.93</i>	<i>1,034.74</i>	<i>2,029.16</i>
General government,	232.03	2.50	117.15	—
Protection of persons and property,	26.43	17.03	413.57	1,347.66
Health and sanitation,	—	—	—	—
Highways,	104.39	1.62	9.75	—
Charities,	65.55	—	—	250.00
Soldiers' benefits,	448.00	324.00	468.00	144.00
Schools,	228.60	41.00	—	89.50
Libraries,	—	1.78	26.27	5.00
Recreation,	—	—	—	193.00
Unclassified,	149.60	—	—	—
<i>Public service enterprises,</i>	—	—	<i>6.65</i>	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	6.65	—
<i>Cemeteries,</i>	—	—	<i>69.96</i>	<i>65.30</i>
<i>Interest,</i>	<i>16.70</i>	<i>136.86</i>	<i>916.87</i>	<i>368.45</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	16.00	817.66	56.32
All other,	16.70	119.86	99.21	312.13
<b>NON-REVENUE.</b>	<b>\$18,204.63</b>	<b>\$6,786.45</b>	<b>\$20,454.91</b>	<b>\$22,814.61</b>
<b>Offsets to outlays,</b>	<b>—</b>	<b>900.00</b>	<b>3,730.05</b>	<b>—</b>
<i>Departmental,</i>	—	<i>906.00</i>	<i>3,730.05</i>	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
<b>Municipal indebtedness,</b>	<b>13,000.00</b>	<b>4,000.00</b>	<b>14,000.00</b>	<b>20,000.00</b>
<i>Loans, general purposes,</i>	—	—	—	<i>15,000.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>13,000.00</i>	<i>4,000.00</i>	<i>14,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
<b>Transfers,</b>	<b>—</b>	<b>28.00</b>	<b>—</b>	<b>46.56</b>
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	28.00	—	46.56
<b>Refunds,</b>	<b>—</b>	<b>11.72</b>	<b>—</b>	<b>—</b>
<b>Agency, trust, and investment,</b>	<b>5,204.63</b>	<b>1,846.73</b>	<b>2,724.86</b>	<b>2,768.05</b>
<i>Taxes and licenses for State,</i>	<i>3,217.60</i>	<i>877.60</i>	<i>1,560.00</i>	<i>1,667.60</i>
<i>Taxes for county,</i>	<i>1,933.69</i>	<i>967.23</i>	<i>707.00</i>	<i>861.77</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>53.64</i>	<i>12.00</i>	<i>467.86</i>	<i>248.78</i>
<i>All other,</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$17,568.32	\$11,727.11	\$19,440.79	\$24,025.05
Premiums,	—	—	—	—
Municipal indebtedness,	13,000.00	4,000.00	14,000.00	20,000.00
Transfers and refunds,	—	39.72	—	46.56
Agency, trust, and investment,	5,204.63	1,846.73	2,724.86	2,768.05
<b>Total receipts,</b>	<b>\$35,772.95</b>	<b>\$17,613.56</b>	<b>\$36,165.65</b>	<b>\$46,839.66</b>
<i>Balance on hand, including funds,</i>	<i>1,418.55</i>	<i>179.14</i>	<i>2,401.57</i>	<i>3,268.36</i>
<b>GRAND TOTAL,</b>	<b>\$37,189.50</b>	<b>\$17,792.70</b>	<b>\$38,567.22</b>	<b>\$50,106.02</b>

## Graded According to Population of 1915 — Continued.

## GROUP 45.

PAYMENTS.	Brewster POPULATION 783	Leverett POPULATION 779	Bolton POPULATION 768	Burlington POPULATION 751
<b>Maintenance,</b>	<b>\$16,393.78</b>	<b>\$8,761.09</b>	<b>\$13,956.10</b>	<b>\$15,074.94</b>
<i>Departmental,</i>	<i>16,393.78</i>	<i>8,731.09</i>	<i>13,638.60</i>	<i>14,635.62</i>
General government,	1,754.97	444.27	878.90	1,680.15
Protection of persons and property,	532.97	336.30	1,204.42	1,791.63
Health and sanitation,	289.09	206.00	56.35	85.25
Highways,	3,220.69	1,785.15	1,569.42	2,931.69
Charities,	2,837.39	1,007.62	958.90	1,255.25
Soldiers' benefits,	390.00	382.00	426.00	144.00
Schools,	6,923.55	4,313.07	7,720.48	5,895.72
Libraries,	100.00	104.20	488.08	237.92
Recreation,	164.93	—	—	384.16
Pensions,	—	—	—	—
Unclassified,	180.19	152.48	336.05	229.85
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	2.00	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>50.00</i>	<i>176.50</i>	<i>439.32</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>145.00</i>	<i>—</i>
<b>Interest,</b>	<b>800.95</b>	<b>111.76</b>	<b>401.11</b>	<b>148.75</b>
<i>Loans, general purposes,</i>	<i>800.95</i>	<i>111.76</i>	<i>401.11</i>	<i>148.75</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>117.72</b>	<b>1,206.43</b>	<b>4,451.91</b>	<b>21,827.18</b>
<i>Departmental,</i>	<i>117.72</i>	<i>1,206.43</i>	<i>4,451.91</i>	<i>21,827.18</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	117.72	1,206.43	4,451.91	—
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>13,400.00</b>	<b>4,000.00</b>	<b>12,200.00</b>	<b>7,000.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,400.00</i>	<i>—</i>	<i>200.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>10,000.00</i>	<i>4,000.00</i>	<i>12,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>28.00</b>	<b>—</b>	<b>46.56</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>28.00</i>	<i>—</i>	<i>46.56</i>
<b>Refunds,</b>	<b>—</b>	<b>11.72</b>	<b>—</b>	<b>—</b>
<b>Agency, trust, and investment,</b>	<b>5,204.63</b>	<b>1,834.73</b>	<b>3,500.86</b>	<b>2,777.81</b>
<i>Taxes and licenses for State,</i>	<i>3,217.50</i>	<i>877.50</i>	<i>1,560.00</i>	<i>1,657.50</i>
<i>Taxes for county,</i>	<i>1,933.59</i>	<i>957.23</i>	<i>707.00</i>	<i>861.77</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>53.54</i>	<i>—</i>	<i>1,233.86</i>	<i>258.54</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$17,194.73	\$8,872.85	\$14,357.21	\$15,223.69
Permanent debt (except from sinking funds),	3,400.00	—	200.00	2,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	117.72	1,206.43	4,451.91	21,827.18
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	4,000.00	12,000.00	5,000.00
Transfers (except to sinking funds) and refunds,	—	39.72	—	46.56
Agency, trust, and investment,	5,204.63	1,834.73	3,500.86	2,777.81
<b>Total payments,</b>	<b>\$35,917.08</b>	<b>\$15,953.73</b>	<b>\$34,509.98</b>	<b>\$46,875.24</b>
Balance on hand, including funds,	1,272.42	1,338.97	4,057.24	3,230.78
<b>GRAND TOTAL,</b>	<b>\$37,189.50</b>	<b>\$17,792.70</b>	<b>\$38,567.22</b>	<b>\$50,106.02</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 46.

RECEIPTS.	Petersham POPULATION 727	Boxford POPULATION 714	Dana POPULATION 712	Hampden POPULATION 670
<b>REVENUE.</b>	<b>\$23,776.75</b>	<b>\$11,090.09</b>	<b>\$12,934.37</b>	<b>\$8,086.07</b>
<b>General,</b>	<b>21,754.10</b>	<b>9,293.78</b>	<b>11,900.62</b>	<b>6,846.34</b>
<i>Taxes,</i>	<i>19,189.49</i>	<i>7,924.78</i>	<i>7,908.38</i>	<i>4,078.85</i>
Property and poll,	18,306.16	6,850.39	7,647.77	4,046.55
Corporation, bank, etc.,	883.33	1,074.39	260.61	32.30
<i>Licenses and permits,</i>	<i>1.00</i>	<i>1.00</i>	<i>761.00</i>	<i>226.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>20.00</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,568.61</i>	<i>1,348.00</i>	<i>3,231.24</i>	<i>2,641.49</i>
For expenses,	1,807.61	1,348.00	3,231.24	2,541.49
For outlays,	756.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>2,022.65</b>	<b>1,796.31</b>	<b>1,033.75</b>	<b>1,239.73</b>
<i>Special assessments,</i>	<i>83.60</i>	<i>341.60</i>	<i>—</i>	<i>—</i>
To meet expenses,	83.60	341.60	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>910.59</i>	<i>1,208.42</i>	<i>856.92</i>	<i>861.43</i>
General government,	111.45	90.00	24.50	77.00
Protection of persons and property,	.75	761.27	38.80	7.73
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	88.10	—	65.10	225.25
Soldiers' benefits,	516.00	288.00	636.00	366.00
Schools,	194.29	—	81.50	185.45
Libraries,	—	—	11.02	—
Recreation,	—	—	—	—
Unclassified,	—	69.15	—	—
<i>Public service enterprises,</i>	<i>11.85</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	11.85	—	—	—
<i>Cemeteries,</i>	<i>473.29</i>	<i>—</i>	<i>84.94</i>	<i>250.36</i>
<i>Interest,</i>	<i>543.22</i>	<i>246.29</i>	<i>91.89</i>	<i>127.94</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	293.83	181.14	—	20.60
All other,	249.39	65.15	91.89	107.34
<b>NON-REVENUE.</b>	<b>\$18,097.34</b>	<b>\$8,869.16</b>	<b>\$11,843.19</b>	<b>\$9,174.27</b>
<b>Offsets to outlays,</b>	<b>4,257.59</b>	<b>—</b>	<b>1,593.02</b>	<b>547.92</b>
<i>Departmental,</i>	<i>4,257.59</i>	<i>—</i>	<i>1,593.02</i>	<i>547.92</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>9,000.00</b>	<b>3,000.00</b>	<b>8,000.00</b>	<b>7,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>9,000.00</i>	<i>3,000.00</i>	<i>8,000.00</i>	<i>7,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>136.50</b>	<b>—</b>	<b>10.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>136.50</i>	<i>—</i>	<i>10.00</i>
<b>Refunds,</b>	<b>75.83</b>	<b>48.44</b>	<b>91.73</b>	<b>—</b>
<b>Agency, trust, and investment,</b>	<b>4,763.92</b>	<b>5,684.22</b>	<b>2,158.44</b>	<b>1,616.35</b>
<i>Taxes and licenses for State,</i>	<i>2,632.50</i>	<i>3,316.00</i>	<i>1,822.50</i>	<i>1,050.00</i>
<i>Taxes for county,</i>	<i>1,194.00</i>	<i>2,369.22</i>	<i>486.00</i>	<i>585.24</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>937.42</i>	<i>—</i>	<i>349.94</i>	<i>181.11</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$28,034.34	\$11,090.09	\$14,527.39	\$8,633.99
Premiums,	—	—	—	—
Municipal indebtedness,	9,000.00	3,000.00	8,000.00	7,000.00
Transfers and refunds,	75.83	184.94	91.73	10.00
Agency, trust, and investment,	4,763.92	5,684.22	2,158.44	1,616.35
<b>Total receipts,</b>	<b>\$41,874.09</b>	<b>\$19,959.25</b>	<b>\$24,777.56</b>	<b>\$17,260.34</b>
Balance on hand, including funds,	5,057.20	2,316.89	6,845.12	3,037.13
<b>GRAND TOTAL,</b>	<b>\$46,931.29</b>	<b>\$22,276.14</b>	<b>\$31,622.68</b>	<b>\$20,297.47</b>

Graded According to Population of 1915 — Continued.

## GROUP 46.

PAYMENTS.	Petersham POPULATION 727	Boxford POPULATION 714	Dana POPULATION 712	Hampden POPULATION 670
<b>Maintenance,</b>	<b>\$19,990.73</b>	<b>\$11,385.52</b>	<b>\$11,293.52</b>	<b>\$10,023.35</b>
<i>Departmental,</i>	<i>19,484.69</i>	<i>11,373.52</i>	<i>11,147.71</i>	<i>9,912.60</i>
General government,	1,943.05	1,086.72	970.29	666.39
Protection of persons and property,	524.54	1,912.07	617.11	239.44
Health and sanitation,	486.90	605.38	82.85	103.65
Highways,	3,190.97	2,312.72	2,432.08	944.23
Charities,	1,237.13	284.32	1,114.27	629.79
Soldiers' benefits,	542.00	384.00	952.73	352.00
Schools,	10,827.87	4,416.02	4,043.36	6,594.60
Libraries,	286.53	163.88	112.21	162.15
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	445.70	208.41	222.81	220.35
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>506.04</i>	<i>—</i>	<i>145.81</i>	<i>110.75</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>12.00</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>280.00</b>	<b>56.25</b>	<b>445.72</b>	<b>319.36</b>
<i>Loans, general purposes,</i>	<i>280.00</i>	<i>56.25</i>	<i>445.72</i>	<i>319.36</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>6,725.33</b>	<b>300.00</b>	<b>2,464.38</b>	<b>1,017.04</b>
<i>Departmental,</i>	<i>6,634.04</i>	<i>300.00</i>	<i>2,464.38</i>	<i>1,017.04</i>
General government,	—	—	—	—
Protection of persons and property,	96.56	—	239.00	100.13
Health and sanitation,	—	—	—	—
Highways,	5,537.48	—	2,199.88	916.91
Charities,	—	—	25.50	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	300.00	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,091.29</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>11,000.00</b>	<b>3,000.00</b>	<b>7,650.00</b>	<b>7,000.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>650.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>11,000.00</i>	<i>3,000.00</i>	<i>7,000.00</i>	<i>7,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>136.50</b>	<b>—</b>	<b>10.00</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>136.50</i>	<i>—</i>	<i>10.00</i>
<b>Refunds,</b>	<b>75.83</b>	<b>48.44</b>	<b>91.73</b>	<b>—</b>
<b>Agency, trust, and investment,</b>	<b>4,943.91</b>	<b>5,728.86</b>	<b>2,158.44</b>	<b>1,626.95</b>
<i>Taxes and licenses for State,</i>	<i>2,632.50</i>	<i>3,315.00</i>	<i>1,322.50</i>	<i>1,050.00</i>
<i>Taxes for county,</i>	<i>1,194.00</i>	<i>2,369.22</i>	<i>486.00</i>	<i>386.24</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,117.41</i>	<i>44.64</i>	<i>349.94</i>	<i>191.71</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$20,270.73	\$11,441.77	\$11,739.24	\$10,342.71
Permanent debt (except from sinking funds),	—	—	650.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	6,725.33	300.00	2,464.38	1,017.04
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	11,000.00	3,000.00	7,000.00	7,000.00
Transfers (except to sinking funds) and refunds,	75.83	184.94	91.73	10.00
Agency, trust, and investment,	4,943.91	5,728.86	2,158.44	1,626.95
<b>Total payments,</b>	<b>\$43,015.80</b>	<b>\$20,655.57</b>	<b>\$24,103.79</b>	<b>\$19,996.70</b>
Balance on hand, including funds,	3,915.49	1,619.67	7,518.89	300.77
<b>GRAND TOTAL,</b>	<b>\$46,931.29</b>	<b>\$22,275.14</b>	<b>\$31,622.68</b>	<b>\$20,297.47</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 47.

RECEIPTS.	Truro POPULATION 663	Cummington POPULATION 660	Halifax POPULATION 638	New Salem POPULATION 625
<b>REVENUE.</b>	<b>\$10,275.41</b>	<b>\$10,796.55</b>	<b>\$11,772.98</b>	<b>\$13,697.93</b>
<b>General,</b>	<b>9,316.16</b>	<b>9,158.39</b>	<b>9,889.52</b>	<b>12,500.06</b>
<i>Taxes,</i>	<i>7,207.19</i>	<i>6,729.68</i>	<i>7,246.14</i>	<i>9,517.67</i>
Property and poll,	6,695.00	5,693.01	7,163.45	9,333.97
Corporation, bank, etc.,	512.19	36.67	81.69	183.70
<i>Licenses and permits,</i>	<i>79.00</i>	<i>1.00</i>	<i>37.00</i>	<i>5.00</i>
<i>Fines and forfeits,</i>	<i>35.00</i>	—	—	—
<i>Grants and gifts,</i>	<i>1,994.97</i>	<i>3,427.71</i>	<i>2,607.38</i>	<i>2,979.39</i>
For expenses,	1,994.97	3,427.71	2,607.38	2,979.39
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>959.25</b>	<b>1,638.16</b>	<b>1,883.46</b>	<b>1,197.87</b>
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>208.00</i>	<i>—</i>
To meet expenses,	—	—	208.00	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>310.00</i>	—	—	—
<i>Departmental,</i>	<i>449.79</i>	<i>1,684.19</i>	<i>1,190.71</i>	<i>1,039.39</i>
General government,	24.00	35.00	117.25	—
Protection of persons and property,	16.71	20.00	566.18	5.00
Health and sanitation,	—	—	265.36	—
Highways,	—	49.18	—	3.28
Charities,	50.88	296.94	27.14	144.32
Soldiers' benefits,	144.00	300.00	144.00	602.00
Schools,	163.00	885.07	54.00	234.39
Libraries,	2.32	—	90	—
Recreation,	—	—	12.00	—
Unclassified,	48.88	—	3.88	50.40
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>157.43</i>	<i>—</i>	<i>18.50</i>	<i>34.50</i>
<i>Interest,</i>	<i>42.03</i>	<i>53.97</i>	<i>466.25</i>	<i>123.98</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	—	—
<i>All other,</i>	<i>42.03</i>	<i>53.97</i>	<i>466.25</i>	<i>123.98</i>
<b>NON-REVENUE.</b>	<b>\$4,950.10</b>	<b>\$7,750.50</b>	<b>\$12,179.73</b>	<b>\$10,492.12</b>
<b>Offsets to outlays,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,137.13</b>
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,137.13</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>3,000.00</b>	<b>5,800.00</b>	<b>10,000.00</b>	<b>7,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>3,000.00</i>	<i>5,800.00</i>	<i>10,000.00</i>	<i>7,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>26.11</b>	<b>—</b>	<b>—</b>	<b>33.16</b>
<b>Agency, trust, and investment,</b>	<b>1,923.99</b>	<b>1,950.50</b>	<b>2,179.73</b>	<b>2,321.83</b>
<i>Taxes and licenses for State,</i>	<i>975.00</i>	<i>975.00</i>	<i>1,865.00</i>	<i>975.00</i>
<i>Taxes for county,</i>	<i>685.93</i>	<i>865.50</i>	<i>784.78</i>	<i>1,063.58</i>
<i>Reimbursements for grade crossings,</i>	<i>363.06</i>	<i>110.00</i>	<i>29.95</i>	<i>283.25</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$10,275.41	\$10,796.55	\$11,772.98	\$14,835.06
Premiums,	—	—	—	—
Municipal indebtedness,	3,000.00	5,800.00	10,000.00	7,000.00
Transfers and refunds,	26.11	—	—	33.16
Agency, trust, and investment,	1,923.99	1,950.50	2,179.73	2,321.83
<b>Total receipts,</b>	<b>\$15,225.51</b>	<b>\$18,547.05</b>	<b>\$23,952.71</b>	<b>\$24,190.05</b>
<i>Balance on hand, including funds,</i>	<i>1,719.09</i>	<i>117.23</i>	<i>2,178.01</i>	<i>989.12</i>
<b>GRAND TOTAL,</b>	<b>\$16,944.60</b>	<b>\$18,664.28</b>	<b>\$26,130.72</b>	<b>\$25,179.17</b>



Graded According to Population of 1915 — Continued.

## GROUP 47.

PAYMENTS.	Truro POPULATION 663	Cummington POPULATION 660	Halifax POPULATION 638	New Salem POPULATION 625
<b>Maintenance,</b>	<b>\$8,400.43</b>	<b>\$10,540.18</b>	<b>\$10,464.93</b>	<b>\$12,173.61</b>
<i>Departmental,</i>	<i>8,243.00</i>	<i>10,526.33</i>	<i>10,436.43</i>	<i>12,122.36</i>
General government,	733.77	759.94	755.77	532.81
Protection of persons and property,	330.30	42.31	1,342.95	178.92
Health and sanitation,	193.70	239.02	31.40	287.85
Highways,	1,816.27	2,144.95	1,948.48	2,851.77
Charities,	525.74	1,284.91	153.60	1,736.22
Soldiers' benefits,	148.00	244.00	144.00	618.00
Schools,	4,006.13	5,678.74	5,771.60	5,529.78
Libraries,	333.87	92.46	119.13	203.91
Recreation,	—	—	56.50	—
Pensions,	—	—	—	—
Unclassified,	155.22	40.00	113.00	183.10
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>157.43</i>	<i>13.85</i>	<i>28.50</i>	<i>51.25</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>149.23</b>	<b>136.05</b>	<b>534.40</b>	<b>203.59</b>
<i>Loans, general purposes,</i>	<i>149.23</i>	<i>136.05</i>	<i>534.40</i>	<i>203.59</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>1,025.00</b>	<b>2,732.38</b>	<b>86.27</b>	<b>1,886.15</b>
<i>Departmental,</i>	<i>1,025.00</i>	<i>2,145.47</i>	<i>86.27</i>	<i>1,886.15</i>
General government,	—	1,701.08	—	—
Protection of persons and property,	—	93.85	86.27	—
Health and sanitation,	—	—	—	—
Highways,	1,025.00	—	—	1,886.15
Charities,	—	—	—	—
Schools,	—	270.54	—	—
Libraries,	—	—	—	—
Recreation,	—	80.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>586.91</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	586.91	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>3,400.00</b>	<b>3,100.00</b>	<b>10,700.00</b>	<b>6,000.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>400.00</i>	<i>100.00</i>	<i>1,700.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>3,000.00</i>	<i>3,000.00</i>	<i>9,000.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>26.11</b>	<b>—</b>	<b>—</b>	<b>33.16</b>
<b>Agency, trust, and investment,</b>	<b>1,917.24</b>	<b>1,940.50</b>	<b>2,179.73</b>	<b>2,321.83</b>
<i>Taxes and licenses for State,</i>	<i>975.00</i>	<i>975.00</i>	<i>1,365.00</i>	<i>975.00</i>
<i>Taxes for county,</i>	<i>585.93</i>	<i>865.50</i>	<i>784.78</i>	<i>1,063.58</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>356.31</i>	<i>100.00</i>	<i>29.95</i>	<i>283.25</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$8,549.66	\$10,676.23	\$10,999.33	\$12,377.20
Permanent debt (except from sinking funds),	400.00	100.00	1,700.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	1,025.00	2,732.38	86.27	1,886.15
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,000.00	3,000.00	9,000.00	6,000.00
Transfers (except to sinking funds) and refunds,	26.11	—	—	33.16
Agency, trust, and investment,	1,917.24	1,940.50	2,179.73	2,321.83
<b>Total payments,</b>	<b>\$14,918.01</b>	<b>\$18,449.11</b>	<b>\$23,965.33</b>	<b>\$22,618.34</b>
Balance on hand, including funds,	2,026.59	215.17	2,165.39	2,560.83
<b>GRAND TOTAL,</b>	<b>\$16,944.60</b>	<b>\$18,664.28</b>	<b>\$26,130.72</b>	<b>\$25,179.17</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 48.

RECEIPTS.	Blandford POPULATION 623	Worthington POPULATION 618	Egremont POPULATION 599	Plympton POPULATION 599
<b>REVENUE.</b>	<b>\$16,836.76</b>	<b>\$11,278.18</b>	<b>\$7,477.62</b>	<b>\$11,207.39</b>
<b>General,</b>	<b>15,987.54</b>	<b>10,299.20</b>	<b>6,753.01</b>	<b>8,560.59</b>
<i>Taxes,</i>	<i>13,273.46</i>	<i>7,688.76</i>	<i>6,634.61</i>	<i>8,775.27</i>
Property and poll,	13,127.93	7,622.84	5,459.57	6,290.46
Corporation, bank, etc.,	145.53	65.92	74.94	484.81
<i>Licenses and permits,</i>	<i>—</i>	<i>4.00</i>	<i>6.00</i>	<i>6.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6.80</i>
<i>Grants and gifts,</i>	<i>2,714.08</i>	<i>2,606.44</i>	<i>1,212.50</i>	<i>1,773.52</i>
For expenses,	2,714.08	2,606.44	1,212.50	1,773.52
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>849.22</b>	<b>978.98</b>	<b>724.61</b>	<b>2,646.80</b>
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>86.42</i>
To meet expenses,	—	—	—	86.42
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>341.07</i>	<i>—</i>
<i>Departmental,</i>	<i>531.76</i>	<i>788.56</i>	<i>377.88</i>	<i>2,496.40</i>
General government,	3.25	—	—	2.55
Protection of persons and property,	75.33	8.56	—	1,559.72
Health and sanitation,	—	—	—	48.00
Highways,	2.00	—	17.64	—
Charities,	—	148.12	300.00	102.83
Soldiers' benefits,	304.00	308.00	—	708.00
Schools,	135.50	323.88	—	60.75
Libraries,	11.68	—	4.00	14.55
Recreation,	—	—	—	—
Unclassified,	—	—	56.24	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>67.75</i>	<i>14.13</i>	<i>—</i>	<i>34.00</i>
<i>Interest,</i>	<i>249.71</i>	<i>176.29</i>	<i>5.66</i>	<i>29.98</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	210.60	170.65	—	—
<i>All other,</i>	<i>39.11</i>	<i>5.64</i>	<i>5.66</i>	<i>29.98</i>
<b>NON-REVENUE.</b>	<b>\$7,366.18</b>	<b>\$7,203.92</b>	<b>\$5,293.40</b>	<b>\$6,868.79</b>
<b>Offsets to outlays,</b>	<b>—</b>	<b>995.08</b>	<b>751.12</b>	<b>789.62</b>
<i>Departmental,</i>	<i>—</i>	<i>995.08</i>	<i>751.12</i>	<i>789.62</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>5,197.41</b>	<b>4,000.00</b>	<b>2,178.03</b>	<b>4,500.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>5,000.00</i>	<i>4,000.00</i>	<i>2,000.00</i>	<i>4,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>197.41</i>	<i>—</i>	<i>178.03</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>153.59</b>	<b>—</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>153.59</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>81.66</b>	<b>10.00</b>	<b>120.49</b>	<b>—</b>
<b>Agency, trust, and investment,</b>	<b>2,087.11</b>	<b>2,045.25</b>	<b>2,243.76</b>	<b>1,579.17</b>
<i>Taxes and licenses for State,</i>	<i>1,462.50</i>	<i>975.00</i>	<i>1,267.50</i>	<i>975.00</i>
<i>Taxes for county,</i>	<i>577.86</i>	<i>865.49</i>	<i>976.26</i>	<i>660.53</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>46.75</i>	<i>204.76</i>	<i>—</i>	<i>43.64</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$16,836.76	\$12,273.26	\$8,228.74	\$11,997.01
Premiums,	—	—	—	—
Municipal indebtedness,	5,197.41	4,000.00	2,178.03	4,500.00
Transfers and refunds,	81.66	163.59	120.49	—
Agency, trust, and investment,	2,087.11	2,045.25	2,243.76	1,579.17
<b>Total receipts,</b>	<b>\$24,202.94</b>	<b>\$18,482.10</b>	<b>\$12,771.02</b>	<b>\$18,076.18</b>
Balance on hand, including funds,	252.20	1,263.33	1.02	1,076.12
<b>GRAND TOTAL,</b>	<b>\$24,455.14</b>	<b>\$19,745.43</b>	<b>\$12,772.04</b>	<b>\$19,152.30</b>

## Graded According to Population of 1915 — Continued.

## GROUP 48.

PAYMENTS.	Blandford POPULATION 623	Worthington POPULATION 618	Egremont POPULATION 599	Plympton POPULATION 599
<b>Maintenance,</b> . . . . .	<b>\$12,773.07</b>	<b>\$11,520.02</b>	<b>\$6,777.14</b>	<b>\$9,542.22</b>
<i>Departmental,</i> . . . . .	<i>12,734.47</i>	<i>11,468.89</i>	<i>6,774.14</i>	<i>9,499.26</i>
General government, . . . . .	923.72	736.23	524.10	755.75
Protection of persons and property, . . . . .	188.46	248.01	113.10	1,524.81
Health and sanitation, . . . . .	176.75	153.40	136.25	224.16
Highways, . . . . .	4,622.66	3,324.62	2,346.13	1,436.09
Charities, . . . . .	676.24	446.23	396.00	877.69
Soldiers' benefits, . . . . .	360.00	266.66	12.00	978.59
Schools, . . . . .	5,334.31	6,195.64	3,083.90	3,401.80
Libraries, . . . . .	306.89	—	72.54	174.62
Recreation, . . . . .	—	—	—	—
Pensions, . . . . .	—	—	—	—
Unclassified, . . . . .	95.44	98.10	90.12	125.75
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	<i>38.60</i>	<i>51.13</i>	<i>3.00</i>	<i>42.96</i>
<i>Administration of trust funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b> . . . . .	<b>535.41</b>	<b>187.20</b>	<b>75.00</b>	<b>219.62</b>
<i>Loans, general purposes,</i> . . . . .	<i>535.41</i>	<i>187.20</i>	<i>75.00</i>	<i>219.62</i>
<i>Loans, public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b> . . . . .	<b>397.34</b>	<b>1,774.48</b>	<b>1,431.32</b>	<b>1,019.25</b>
<i>Departmental,</i> . . . . .	<i>397.34</i>	<i>1,774.48</i>	<i>1,431.32</i>	<i>1,019.25</i>
General government, . . . . .	—	47.77	—	—
Protection of persons and property, . . . . .	113.41	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways, . . . . .	135.00	1,726.71	1,431.32	1,019.25
Charities, . . . . .	—	—	—	—
Schools, . . . . .	148.93	—	—	—
Libraries, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	—	—
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b> . . . . .	<b>8,471.93</b>	<b>3,000.00</b>	<b>2,124.33</b>	<b>4,600.00</b>
<i>From sinking funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i> . . . . .	<i>1,320.00</i>	<i>—</i>	<i>—</i>	<i>600.00</i>
<i>Bonds refunded, current year,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i> . . . . .	<i>5,000.00</i>	<i>3,000.00</i>	<i>2,000.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years,</i> . . . . .	<i>2,151.93</i>	<i>—</i>	<i>124.33</i>	<i>—</i>
<b>Transfers,</b> . . . . .	<b>—</b>	<b>153.59</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>153.59</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b> . . . . .	<b>81.66</b>	<b>10.00</b>	<b>120.49</b>	<b>—</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>2,195.73</b>	<b>2,062.31</b>	<b>2,243.76</b>	<b>1,579.17</b>
<i>Taxes and licenses for State,</i> . . . . .	<i>1,462.50</i>	<i>975.00</i>	<i>1,267.50</i>	<i>975.00</i>
<i>Taxes for county,</i> . . . . .	<i>577.86</i>	<i>865.49</i>	<i>976.26</i>	<i>560.53</i>
<i>Expenditures for grade crossings,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i> . . . . .	<i>155.37</i>	<i>221.82</i>	<i>—</i>	<i>43.64</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest, . . . . .	\$13,308.48	\$11,707.22	\$6,852.14	\$9,761.84
Permanent debt (except from sinking funds), . . . . .	1,320.00	—	—	600.00
Sinking fund requirements from revenue, . . . . .	—	—	—	—
Outlays, . . . . .	397.34	1,774.48	1,431.32	1,019.25
Permanent debt from sinking funds, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans, . . . . .	7,151.93	3,000.00	2,124.33	4,000.00
Transfers (except to sinking funds) and refunds, . . . . .	81.66	163.59	120.49	—
Agency, trust, and investment, . . . . .	2,195.73	2,062.31	2,243.76	1,579.17
<b>Total payments,</b> . . . . .	<b>\$24,455.14</b>	<b>\$18,707.60</b>	<b>\$12,772.04</b>	<b>\$16,960.26</b>
Balance on hand, including funds, . . . . .	—	1,037.83	—	2,192.04
<b>GRAND TOTAL,</b> . . . . .	<b>\$24,455.14</b>	<b>\$19,745.43</b>	<b>\$12,772.04</b>	<b>\$19,152.30</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 49.

RECEIPTS.	Richmond POPULATION 564	Sandisfield POPULATION 564	Chesterfield POPULATION 559	Eastham POPULATION 545
<b>REVENUE.</b>	<b>\$16,077.10</b>	<b>\$10,931.56</b>	<b>\$9,115.15</b>	<b>\$12,329.53</b>
<b>General,</b>	<b>15,599.05</b>	<b>10,446.43</b>	<b>8,514.95</b>	<b>9,744.26</b>
<i>Taxes,</i>	<i>15,158.58</i>	<i>8,372.73</i>	<i>6,405.75</i>	<i>7,282.06</i>
Property and poll,	12,439.02	8,372.62	6,298.41	7,151.34
Corporation, bank, etc.,	719.56	.11	107.34	130.72
<i>Licenses and permits,</i>	<i>2.00</i>	<i>267.61</i>	<i>4.00</i>	<i>211.50</i>
<i>Fines and forfeits,</i>	<i>6.65</i>	<i>13.10</i>	<i>20.54</i>	<i>40.00</i>
<i>Grants and gifts,</i>	<i>2,431.82</i>	<i>1,792.99</i>	<i>2,084.66</i>	<i>2,210.70</i>
For expenses,	2,408.82	1,792.99	2,084.66	1,960.70
For outlays,	23.00	—	—	250.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>478.05</b>	<b>485.13</b>	<b>600.20</b>	<b>2,585.27</b>
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,027.33</i>
<i>Departmental,</i>	<i>334.65</i>	<i>371.93</i>	<i>532.20</i>	<i>988.24</i>
General government,	—	—	5.00	114.00
Protection of persons and property,	74.73	15.78	5.00	17.45
Health and sanitation,	—	—	—	—
Highways,	10.00	39.35	—	11.00
Charities,	36.00	8.00	—	50.00
Soldiers' benefits,	132.00	290.00	396.00	276.00
Schools,	76.00	—	125.43	502.00
Libraries,	5.92	—	.77	15.55
Recreation,	—	—	—	—
Unclassified,	—	18.80	—	2.24
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	143.40	113.20	68.00	569.70
On sinking funds,	—	—	—	—
On trust and investment funds,	143.40	—	68.00	569.70
All other,	—	113.20	—	—
<b>NON-REVENUE.</b>	<b>\$10,258.02</b>	<b>\$5,902.61</b>	<b>\$2,124.63</b>	<b>\$4,683.65</b>
<b>Offsets to outlays,</b>	<b>1,768.20</b>	<b>2,186.72</b>	<b>452.19</b>	<b>661.21</b>
<i>Departmental,</i>	<i>1,768.20</i>	<i>2,186.72</i>	<i>452.19</i>	<i>661.21</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>5,880.80</b>	<b>2,015.71</b>	<b>—</b>	<b>2,000.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>5,000.00</i>	<i>2,000.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>880.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>15.71</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>20.08</b>	<b>58.27</b>	<b>16.00</b>	<b>246.05</b>
<b>Agency, trust, and investment,</b>	<b>2,588.94</b>	<b>1,641.91</b>	<b>1,656.44</b>	<b>1,776.39</b>
<i>Taxes and licenses for State,</i>	<i>1,462.50</i>	<i>966.04</i>	<i>877.50</i>	<i>1,072.50</i>
<i>Taxes for county,</i>	<i>1,126.44</i>	<i>675.87</i>	<i>778.94</i>	<i>644.53</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>59.56</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$17,845.30	\$13,118.28	\$9,567.34	\$12,990.74
Premiums,	—	15.71	—	—
Municipal indebtedness,	5,880.80	2,000.00	—	2,000.00
Transfers and refunds,	20.08	58.27	16.00	246.05
Agency, trust, and investment,	2,588.94	1,641.91	1,656.44	1,776.39
<b>Total receipts,</b>	<b>\$26,335.12</b>	<b>\$16,834.17</b>	<b>\$11,239.78</b>	<b>\$17,013.18</b>
<i>Balance on hand, including funds,</i>	<i>2,630.59</i>	<i>945.05</i>	<i>1,991.11</i>	<i>5,184.09</i>
<b>GRAND TOTAL,</b>	<b>\$28,965.71</b>	<b>\$17,779.22</b>	<b>\$13,230.89</b>	<b>\$22,197.27</b>

## Graded According to Population of 1915 — Continued.

## GROUP 49.

PAYMENTS.	Richmond POPULATION 564	Sandisfield POPULATION 564	Chesterfield POPULATION 559	Eastham POPULATION 545
<b>Maintenance,</b>	<b>\$14,208.47</b>	<b>\$9,869.89</b>	<b>\$7,704.56</b>	<b>\$8,710.46</b>
<i>Departmental,</i>	<i>14,111.80</i>	<i>9,839.39</i>	<i>7,675.56</i>	<i>8,710.46</i>
General government,	694.51	988.86	508.70	1,544.71
Protection of persons and property,	216.04	196.71	56.62	162.95
Health and sanitation,	252.50	184.18	284.97	160.45
Highways,	5,951.02	3,489.16	1,871.21	464.42
Charities,	929.40	420.05	107.50	350.74
Soldiers' benefits,	143.00	216.00	396.00	274.00
Schools,	5,608.56	3,985.16	4,083.30	5,144.30
Libraries,	177.87	50.00	180.96	530.99
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	138.90	309.27	186.30	77.90
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	1.00	—
<i>Cemeteries,</i>	<i>96.67</i>	<i>50.50</i>	<i>28.00</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>394.47</b>	<b>243.50</b>	<b>75.00</b>	<b>291.67</b>
<i>Loans, general purposes,</i>	<i>394.47</i>	<i>243.50</i>	<i>75.00</i>	<i>291.67</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>3,134.34</b>	<b>1,479.32</b>	<b>1,233.34</b>	<b>1,071.34</b>
<i>Departmental,</i>	<i>3,134.34</i>	<i>1,479.32</i>	<i>1,233.34</i>	<i>1,071.34</i>
General government,	—	—	—	157.13
Protection of persons and property,	73.60	—	—	—
Health and sanitation,	—	—	—	—
Highways,	3,060.74	1,479.32	1,233.34	914.21
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>7,754.56</b>	<b>3,350.00</b>	<b>300.00</b>	<b>4,780.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>850.00</i>	<i>300.00</i>	<i>1,280.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>6,000.00</i>	<i>2,500.00</i>	<i>—</i>	<i>3,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>754.56</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>20.08</b>	<b>58.27</b>	<b>16.00</b>	<b>246.05</b>
<b>Agency, trust, and investment,</b>	<b>2,588.94</b>	<b>1,641.91</b>	<b>1,656.44</b>	<b>1,726.39</b>
<i>Taxes and licenses for State,</i>	<i>1,462.50</i>	<i>966.04</i>	<i>877.50</i>	<i>1,072.50</i>
<i>Taxes for county,</i>	<i>1,126.44</i>	<i>675.87</i>	<i>778.94</i>	<i>644.33</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9.56</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$14,602.94	\$10,113.39	\$7,779.56	\$9,002.13
Permanent debt (except from sinking funds),	1,000.00	850.00	300.00	1,280.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	3,134.34	1,479.32	1,233.34	1,071.34
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	6,754.56	2,500.00	—	3,500.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	20.08	58.27	16.00	246.05
Agency, trust, and investment,	2,588.94	1,641.91	1,656.44	1,726.39
<b>Total payments,</b>	<b>\$28,100.86</b>	<b>\$16,642.89</b>	<b>\$10,985.34</b>	<b>\$16,825.91</b>
Balance on hand, including funds,	864.85	1,136.33	2,245.55	5,371.86
<b>GRAND TOTAL,</b>	<b>\$28,965.71</b>	<b>\$17,779.22</b>	<b>\$13,230.89</b>	<b>\$22,197.27</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 50.

RECEIPTS.	Oakham POPULATION 527	Savoy POPULATION 524	Hancock POPULATION 514	Pelham POPULATION 499
<b>REVENUE.</b>	<b>\$9,653.37</b>	<b>\$7,103.68</b>	<b>\$6,702.38</b>	<b>\$8,720.02</b>
<b>General,</b>	<b>8,954.40</b>	<b>6,706.49</b>	<b>6,509.34</b>	<b>7,821.26</b>
<i>Taxes,</i>	<i>4,819.73</i>	<i>4,481.69</i>	<i>4,871.20</i>	<i>6,196.24</i>
Property and poll,	4,871.42	4,454.56	4,688.71	5,960.24
Corporation, bank, etc.,	48.31	27.13	182.49	236.00
<i>Licenses and permits,</i>	<i>755.00</i>	<i>230.00</i>	<i>1.00</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>19.13</i>	<i>8.04</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>3,260.54</i>	<i>1,986.76</i>	<i>1,637.14</i>	<i>1,625.02</i>
For expenses,	3,260.54	1,986.76	1,637.14	1,625.02
For outlays,	—	—	—	—
All other,	—	—	—	—
<b>Commercial,</b>	<b>698.97</b>	<b>397.19</b>	<b>193.04</b>	<b>898.76</b>
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>108.71</i>
<i>Departmental,</i>	<i>493.62</i>	<i>397.19</i>	<i>167.68</i>	<i>666.00</i>
General government,	59.50	—	3.00	—
Protection of persons and property,	—	36.04	—	—
Health and sanitation,	—	—	45.14	—
Highways,	—	—	110.80	.50
Charities,	23.60	114.65	7.94	—
Soldiers' benefits,	172.00	192.00	—	330.00
Schools,	230.00	54.50	—	330.50
Libraries,	8.52	—	.80	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	5.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>105.88</i>	<i>—</i>	<i>—</i>	<i>3.00</i>
<i>Interest,</i>	<i>96.47</i>	<i>—</i>	<i>25.36</i>	<i>121.05</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	51.00	—	12.00	42.50
All other,	48.47	—	13.36	78.55
<b>NON-REVENUE.</b>	<b>\$5,918.66</b>	<b>\$6,162.86</b>	<b>\$5,935.57</b>	<b>\$5,359.64</b>
<b>Offsets to outlays,</b>	<b>750.00</b>	<b>1,403.94</b>	<b>800.00</b>	<b>100.00</b>
<i>Departmental,</i>	<i>750.00</i>	<i>1,403.94</i>	<i>800.00</i>	<i>100.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>2,000.00</b>	<b>3,600.88</b>	<b>3,400.00</b>	<b>3,600.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>600.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>2,000.00</i>	<i>3,000.00</i>	<i>3,400.00</i>	<i>3,600.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>.88</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	—	—
<b>Refunds,</b>	<b>132.84</b>	<b>47.46</b>	<b>9.60</b>	<b>3.20</b>
<b>Agency, trust, and investment,</b>	<b>3,035.82</b>	<b>1,110.58</b>	<b>1,725.97</b>	<b>1,656.44</b>
<i>Taxes and licenses for State,</i>	<i>1,225.00</i>	<i>660.00</i>	<i>975.00</i>	<i>877.60</i>
<i>Taxes for county,</i>	<i>442.00</i>	<i>450.58</i>	<i>750.97</i>	<i>778.94</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,368.82</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$10,403.37	\$8,507.62	\$7,502.38	\$8,820.02
Premiums,	—	.88	—	—
Municipal indebtedness,	2,000.00	3,600.00	3,400.00	3,600.00
Transfers and refunds,	132.84	47.46	9.60	3.20
Agency, trust, and investment,	3,035.82	1,110.58	1,725.97	1,656.44
<b>Total receipts,</b>	<b>\$15,572.03</b>	<b>\$13,266.54</b>	<b>\$12,637.95</b>	<b>\$14,079.66</b>
Balance on hand, including funds,	787.41	8.18	248.92	1,111.14
<b>GRAND TOTAL,</b>	<b>\$16,359.44</b>	<b>\$13,274.72</b>	<b>\$12,886.87</b>	<b>\$15,190.80</b>

## Graded According to Population of 1915 — Continued.

## GROUP 50.

PAYMENTS.	Oakham POPULATION 527	Savoy POPULATION 524	Hancock POPULATION 514	Pelham POPULATION 499
<b>Maintenance,</b>	<b>\$8,929.29</b>	<b>\$6,731.26</b>	<b>\$6,325.94</b>	<b>\$7,808.96</b>
<i>Departmental,</i>	<i>8,751.19</i>	<i>6,731.26</i>	<i>6,299.44</i>	<i>7,798.96</i>
General government,	907.08	425.72	713.01	553.33
Protection of persons and property,	254.72	83.64	132.44	192.07
Health and sanitation,	112.60	154.25	178.75	125.25
Highways,	1,722.64	1,894.98	1,707.59	2,168.89
Charities,	110.95	710.54	229.39	800.83
Soldiers' benefits,	200.00	192.00	—	192.00
Schools,	4,859.33	3,163.38	3,272.01	3,653.59
Libraries,	427.46	59.75	35.50	75.00
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	156.41	47.00	30.75	38.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>178.10</i>	<i>—</i>	<i>26.50</i>	<i>10.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>59.63</b>	<b>270.67</b>	<b>111.79</b>	<b>274.22</b>
<i>Loans, general purposes,</i>	<i>59.63</i>	<i>270.67</i>	<i>111.79</i>	<i>274.22</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>1,358.67</b>	<b>1,313.01</b>	<b>1,136.94</b>	<b>—</b>
<i>Departmental,</i>	<i>1,250.00</i>	<i>1,313.01</i>	<i>1,136.94</i>	<i>—</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	28.75	—
Health and sanitation,	—	—	—	—
Highways,	1,250.00	1,313.01	1,108.19	—
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>108.67</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>2,000.00</b>	<b>2,200.00</b>	<b>3,500.00</b>	<b>4,400.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>500.00</i>	<i>700.00</i>	<i>—</i>	<i>400.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,500.00</i>	<i>1,500.00</i>	<i>3,500.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>132.84</b>	<b>47.46</b>	<b>9.60</b>	<b>3.20</b>
<b>Agency, trust, and investment,</b>	<b>3,086.82</b>	<b>1,110.58</b>	<b>1,725.97</b>	<b>1,656.44</b>
<i>Taxes and licenses for State,</i>	<i>1,325.00</i>	<i>660.00</i>	<i>975.00</i>	<i>877.50</i>
<i>Taxes for county,</i>	<i>442.00</i>	<i>450.53</i>	<i>750.97</i>	<i>778.94</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,419.82</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$8,988.92	\$7,001.93	\$6,437.73	\$8,083.18
Permanent debt (except from sinking funds),	500.00	700.00	—	400.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	1,358.67	1,313.01	1,136.94	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,500.00	1,500.00	3,500.00	4,000.00
Transfers (except to sinking funds) and refunds,	132.84	47.46	9.60	3.20
Agency, trust, and investment,	3,086.82	1,110.58	1,725.97	1,656.44
<b>Total payments,</b>	<b>\$15,567.25</b>	<b>\$11,672.98</b>	<b>\$12,810.24</b>	<b>\$14,142.82</b>
Balance on hand, including funds,	792.19	1,601.74	76.63	1,047.98
<b>GRAND TOTAL,</b>	<b>\$16,359.44</b>	<b>\$13,274.72</b>	<b>\$12,886.87</b>	<b>\$15,190.80</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 51.

RECEIPTS.	Carlisle POPULATION 490	Warwick POPULATION 477	Paxton POPULATION 471	New Braintree POPULATION 453
<b>REVENUE.</b>	<b>\$17,325.69</b>	<b>\$10,613.28</b>	<b>\$12,289.06</b>	<b>\$9,405.37</b>
<b>General,</b>	<b>12,211.79</b>	<b>9,878.06</b>	<b>9,306.24</b>	<b>9,160.07</b>
<i>Taxes,</i>	<i>9,667.48</i>	<i>6,366.77</i>	<i>6,600.30</i>	<i>6,299.43</i>
Property and poll,	6,930.84	6,119.48	6,519.44	6,239.47
Corporation, bank, etc.,	2,736.64	247.29	80.86	59.96
<i>Licenses and permits,</i>	<i>—</i>	<i>4.00</i>	<i>79.00</i>	<i>1.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>465.00</i>	<i>—</i>	<i>36.80</i>
<i>Grants and gifts,</i>	<i>2,544.31</i>	<i>3,052.29</i>	<i>2,626.94</i>	<i>2,822.84</i>
For expenses,	2,544.31	3,052.29	2,426.94	2,822.84
For outlays,	—	—	200.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>5,113.90</b>	<b>735.22</b>	<b>2,982.82</b>	<b>245.30</b>
<i>Special assessments,</i>	<i>29.67</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	29.67	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>4,502.91</i>	<i>325.10</i>	<i>371.80</i>	<i>175.04</i>
General government,	—	59.50	105.00	50.00
Protection of persons and property,	2,287.98	165.20	—	3.50
Health and sanitation,	—	—	—	—
Highways,	1.91	8.80	6.50	—
Charities,	1,796.47	3.00	—	—
Soldiers' benefits,	244.50	48.00	176.00	102.00
Schools,	166.00	25.50	—	19.54
Libraries,	5.00	2.58	7.00	—
Recreation,	—	5.00	76.10	—
Unclassified,	1.05	7.52	1.20	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,558.29</i>	<i>—</i>
Electric light,	—	—	1,558.29	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>46.00</i>	<i>57.84</i>	<i>319.96</i>	<i>23.00</i>
<i>Interest,</i>	<i>535.32</i>	<i>362.28</i>	<i>732.77</i>	<i>47.26</i>
On sinking funds,	10.46	—	—	—
On trust and investment funds,	423.21	335.50	650.82	—
All other,	101.65	16.78	81.95	47.26
<b>NON-REVENUE.</b>	<b>\$10,974.65</b>	<b>\$17,638.60</b>	<b>\$7,938.53</b>	<b>\$10,181.60</b>
<b>Offsets to outlays,</b>	<b>674.60</b>	<b>750.00</b>	<b>1,475.00</b>	<b>—</b>
<i>Departmental,</i>	<i>674.60</i>	<i>750.00</i>	<i>1,475.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>7,000.00</b>	<b>7,900.00</b>	<b>4,000.00</b>	<b>8,500.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>1,200.00</i>	<i>1,000.00</i>	<i>1,200.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>7,000.00</i>	<i>6,700.00</i>	<i>3,000.00</i>	<i>7,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>78.65</b>	<b>101.80</b>	<b>506.82</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>78.65</i>	<i>101.80</i>	<i>506.82</i>	<i>—</i>
<b>Refunds,</b>	<b>9.55</b>	<b>43.23</b>	<b>3.75</b>	<b>—</b>
<b>Agency, trust, and investment,</b>	<b>3,211.85</b>	<b>8,843.57</b>	<b>1,952.96</b>	<b>1,681.50</b>
<i>Taxes and licenses for State,</i>	<i>1,170.00</i>	<i>975.00</i>	<i>1,000.00</i>	<i>1,072.50</i>
<i>Taxes for county,</i>	<i>608.31</i>	<i>1,063.58</i>	<i>442.00</i>	<i>486.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,433.54</i>	<i>6,804.99</i>	<i>510.96</i>	<i>123.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$18,000.29	\$11,363.28	\$13,764.06	\$9,405.37
Premiums,	—	—	—	—
Municipal indebtedness,	7,000.00	7,900.00	4,000.00	8,500.00
Transfers and refunds,	88.20	145.03	510.57	—
Agency, trust, and investment,	3,211.85	8,843.57	1,952.96	1,681.50
<b>Total receipts,</b>	<b>\$28,300.34</b>	<b>\$28,251.88</b>	<b>\$20,227.59</b>	<b>\$19,586.87</b>
Balance on hand, including funds,	612.40	777.31	786.90	552.62
<b>GRAND TOTAL,</b>	<b>\$28,912.74</b>	<b>\$29,029.19</b>	<b>\$21,014.49</b>	<b>\$20,139.49</b>



Graded According to Population of 1915 — Continued.

## GROUP 51.

PAYMENTS.	Carlisle POPULATION 490	Warwick POPULATION 477	Paxton POPULATION 471	New Braintree POPULATION 453
<b>Maintenance,</b>	<b>\$16,291.15</b>	<b>\$10,560.11</b>	<b>\$9,976.84</b>	<b>\$8,331.44</b>
<i>Departmental,</i>	<i>16,162.43</i>	<i>10,498.51</i>	<i>8,561.84</i>	<i>8,283.44</i>
General government,	1,068.33	653.75	815.48	635.23
Protection of persons and property,	2,657.58	693.72	74.30	149.14
Health and sanitation,	88.21	94.30	37.62	16.37
Highways,	2,080.92	2,776.51	1,315.88	2,402.31
Charities,	2,627.30	381.55	376.06	126.45
Soldiers' benefits,	288.00	108.00	234.00	96.00
Schools,	6,637.40	5,290.80	5,132.86	4,703.99
Libraries,	334.74	216.08	98.52	60.70
Recreation,	10.00	124.04	370.72	—
Pensions,	—	—	—	—
Unclassified,	339.95	159.76	106.40	98.25
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,240.02</i>	<i>—</i>
Electric light,	—	—	1,240.02	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>138.72</i>	<i>61.60</i>	<i>93.25</i>	<i>43.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>81.73</i>	<i>—</i>
<b>Interest,</b>	<b>334.77</b>	<b>129.75</b>	<b>260.00</b>	<b>260.00</b>
<i>Loans, general purposes,</i>	<i>334.77</i>	<i>129.75</i>	<i>170.00</i>	<i>260.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>90.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>705.43</b>	<b>2,091.68</b>	<b>2,710.13</b>	<b>1,212.50</b>
<i>Departmental,</i>	<i>705.43</i>	<i>2,091.68</i>	<i>1,674.73</i>	<i>1,212.50</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	705.43	2,091.68	1,399.97	1,212.50
Charities,	—	—	—	—
Schools,	—	—	274.76	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>777.23</i>	<i>—</i>
Electric light,	—	—	777.23	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>258.17</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>7,500.00</b>	<b>7,000.00</b>	<b>5,000.00</b>	<b>8,500.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>500.00</i>	<i>—</i>	<i>1,000.00</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>7,000.00</i>	<i>7,000.00</i>	<i>4,000.00</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>78.65</b>	<b>101.80</b>	<b>506.82</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>33.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>45.65</i>	<i>101.80</i>	<i>506.82</i>	<i>—</i>
<b>Refunds,</b>	<b>9.55</b>	<b>43.23</b>	<b>3.75</b>	<b>—</b>
<b>Agency, trust, and investment,</b>	<b>3,259.01</b>	<b>8,972.93</b>	<b>1,955.96</b>	<b>1,581.50</b>
<i>Taxes and licenses for State,</i>	<i>1,170.00</i>	<i>975.00</i>	<i>1,000.00</i>	<i>1,072.50</i>
<i>Taxes for county,</i>	<i>608.31</i>	<i>1,063.58</i>	<i>442.00</i>	<i>486.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,480.70</i>	<i>6,934.35</i>	<i>513.96</i>	<i>23.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$16,625.92	\$10,689.86	\$10,236.84	\$8,591.44
Permanent debt (except from sinking funds),	500.00	—	1,000.00	500.00
Sinking fund requirements from revenue,	33.00	—	—	—
Outlays,	705.43	2,091.68	2,710.13	1,212.50
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	7,000.00	7,000.00	4,000.00	8,000.00
Transfers (except to sinking funds) and refunds,	55.20	145.03	510.57	—
Agency, trust, and investment,	3,259.01	8,972.93	1,955.96	1,581.50
<b>Total payments,</b>	<b>\$28,178.56</b>	<b>\$28,899.50</b>	<b>\$20,413.50</b>	<b>\$19,885.44</b>
Balance on hand, including funds,	734.18	129.69	600.99	254.05
<b>GRAND TOTAL,</b>	<b>\$28,912.74</b>	<b>\$29,029.19</b>	<b>\$21,014.49</b>	<b>\$20,139.49</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 52.

RECEIPTS.	Otis POPULATION 442	West Tisbury POPULATION 441	Westhampton POPULATION 430	Florida POPULATION 427
<b>REVENUE.</b>	<b>\$8,449.46</b>	<b>\$8,345.47</b>	<b>\$6,664.50</b>	<b>\$9,762.76</b>
<b>General,</b>	<b>7,474.51</b>	<b>7,895.73</b>	<b>6,227.87</b>	<b>9,458.99</b>
<i>Taxes,</i>	<i>5,037.80</i>	<i>6,271.01</i>	<i>4,489.94</i>	<i>8,533.75</i>
Property and poll,	5,021.08	5,013.47	4,304.50	8,521.07
Corporation, bank, etc.,	16.72	1,257.54	185.44	2.68
<i>Licenses and permits,</i>	<i>756.00</i>	—	—	—
<i>Fines and forfeits,</i>	<i>9.40</i>	—	—	—
<i>Grants and gifts,</i>	<i>1,671.31</i>	<i>1,624.72</i>	<i>1,737.93</i>	<i>935.24</i>
For expenses,	1,671.31	1,624.72	1,737.93	935.24
For outlays,	—	—	—	—
All other,	—	—	—	—
<b>Commercial,</b>	<b>974.95</b>	<b>449.74</b>	<b>436.63</b>	<b>293.77</b>
<i>Special assessments,</i>	—	<i>33.05</i>	—	—
To meet expenses,	—	33.05	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	<i>62.50</i>	—	—
<i>Departmental,</i>	<i>974.95</i>	<i>264.21</i>	<i>362.02</i>	<i>76.50</i>
General government,	116.40	11.50	—	12.50
Protection of persons and property,	20.00	—	—	—
Health and sanitation,	—	10.00	—	—
Highways,	—	—	10.23	—
Charities,	63.55	—	—	4.00
Soldiers' benefits,	418.00	112.00	48.00	18.00
Schools,	357.00	130.71	303.79	34.00
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	8.00
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>18.00</i>	—	—
<i>Interest,</i>	—	<i>71.98</i>	<i>74.61</i>	<i>217.27</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	36.10	.45
All other,	—	71.98	38.51	216.82
<b>NON-REVENUE.</b>	<b>\$5,863.40</b>	<b>\$4,516.94</b>	<b>\$7,081.83</b>	<b>\$9,822.67</b>
<b>Offsets to outlays,</b>	<b>1,386.82</b>	—	<b>600.00</b>	<b>1,438.60</b>
<i>Departmental,</i>	<i>1,386.82</i>	—	<i>600.00</i>	<i>1,438.60</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
<b>Municipal indebtedness,</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>5,115.86</b>	<b>7,000.00</b>
<i>Loans, general purposes,</i>	—	—	<i>600.00</i>	<i>2,000.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>1,500.00</i>	<i>1,500.00</i>	<i>3,500.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	<i>1,015.86</i>	—
<i>Premiums,</i>	—	—	—	—
<b>Transfers,</b>	<b>107.60</b>	—	<b>36.10</b>	<b>242.02</b>
<i>From sinking funds,</i>	—	—	—	—
All other,	107.60	—	36.10	242.02
<b>Refunds,</b>	<b>756.46</b>	<b>231.07</b>	<b>17.29</b>	<b>37.49</b>
<b>Agency, trust, and investment,</b>	<b>2,112.52</b>	<b>2,785.87</b>	<b>1,312.58</b>	<b>1,104.56</b>
<i>Taxes and licenses for State,</i>	<i>932.50</i>	<i>1,560.00</i>	<i>682.50</i>	<i>487.50</i>
<i>Taxes for county,</i>	<i>625.68</i>	<i>1,213.79</i>	<i>605.84</i>	<i>376.49</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>654.34</i>	<i>12.08</i>	<i>24.24</i>	<i>241.67</i>
All other,	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$9,836.28	\$8,345.47	\$7,264.50	\$11,191.36
Premiums,	—	—	—	—
Municipal indebtedness,	1,500.00	1,500.00	5,115.86	7,000.00
Transfers and refunds,	864.06	231.07	53.39	279.51
Agency, trust, and investment,	2,112.52	2,785.87	1,312.58	1,104.56
<b>Total receipts,</b>	<b>\$14,312.86</b>	<b>\$12,862.41</b>	<b>\$13,746.33</b>	<b>\$19,575.43</b>
Balance on hand, including funds,	498.95	—	250.27	1,449.72
<b>GRAND TOTAL,</b>	<b>\$14,811.81</b>	<b>\$12,862.41</b>	<b>\$13,996.60</b>	<b>\$21,025.15</b>

Graded According to Population of 1915 — Continued.

## GROUP 52.

PAYMENTS.	Otis POPULATION 442	West Tisbury POPULATION 441	Westhampton POPULATION 430	Florida POPULATION 427
<b>Maintenance,</b>	<b>\$8,257.60</b>	<b>\$5,590.88</b>	<b>\$5,770.15</b>	<b>\$7,785.46</b>
<i>Departmental,</i>	<i>8,239.60</i>	<i>5,576.88</i>	<i>5,770.15</i>	<i>7,782.46</i>
General government,	699.92	366.75	410.44	677.37
Protection of persons and property,	124.21	45.20	43.52	127.12
Health and sanitation,	145.05	40.00	118.20	162.75
Highways,	1,859.46	743.30	1,150.47	3,191.08
Charities,	760.69	567.29	161.80	663.49
Soldiers' benefits,	514.00	78.00	52.00	—
Schools,	3,954.58	3,638.39	3,552.26	2,904.65
Libraries,	100.54	42.15	108.06	20.00
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	81.15	54.60	173.40	36.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>18.00</i>	<i>16.20</i>	<i>—</i>	<i>3.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>79.68</b>	<b>26.00</b>	<b>53.81</b>	<b>95.42</b>
<i>Loans, general purposes,</i>	<i>79.68</i>	<i>26.00</i>	<i>53.81</i>	<i>95.42</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>738.00</b>	<b>—</b>	<b>2,998.18</b>	<b>4,319.69</b>
<i>Departmental,</i>	<i>738.00</i>	<i>—</i>	<i>2,998.18</i>	<i>4,319.69</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	26.10	—	—	—
Highways,	711.90	—	1,289.61	2,476.93
Charities,	—	—	—	—
Schools,	—	—	1,708.57	1,842.76
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>2,200.00</b>	<b>3,418.36</b>	<b>3,500.00</b>	<b>3,500.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>700.00</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,500.00</i>	<i>1,500.00</i>	<i>3,500.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>1,918.36</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>107.60</b>	<b>—</b>	<b>36.10</b>	<b>242.02</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>107.60</i>	<i>—</i>	<i>36.10</i>	<i>242.02</i>
<b>Refunds,</b>	<b>756.46</b>	<b>231.07</b>	<b>17.29</b>	<b>37.49</b>
<b>Agency, trust, and investment,</b>	<b>1,961.32</b>	<b>2,785.87</b>	<b>1,312.58</b>	<b>862.99</b>
<i>Taxes and licenses for State,</i>	<i>932.50</i>	<i>1,560.00</i>	<i>682.50</i>	<i>487.50</i>
<i>Taxes for county,</i>	<i>525.68</i>	<i>1,213.79</i>	<i>605.84</i>	<i>375.49</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>503.14</i>	<i>12.08</i>	<i>24.24</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$8,337.28	\$5,616.88	\$5,823.96	\$7,880.88
Permanent debt (except from sinking funds),	700.00	—	—	500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	738.00	—	2,998.18	4,319.69
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,500.00	3,418.36	3,500.00	3,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	864.06	231.07	53.39	279.51
Agency, trust, and investment,	1,961.32	2,785.87	1,312.58	862.99
<b>Total payments,</b>	<b>\$14,100.66</b>	<b>\$12,052.13</b>	<b>\$13,688.11</b>	<b>\$16,843.07</b>
Balance on hand, including funds,	711.15	810.23	308.49	4,182.08
<b>GRAND TOTAL,</b>	<b>\$14,811.81</b>	<b>\$12,862.41</b>	<b>\$13,996.60</b>	<b>\$21,025.15</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 53.

RECEIPTS.	Hawley POPULATION 427	Greenwich POPULATION 426	Rowe POPULATION 424	Phillipston POPULATION 390
<b>REVENUE.</b>	<b>\$7,464.68</b>	<b>\$7,164.99</b>	<b>\$6,720.05</b>	<b>\$8,884.80</b>
<b>General,</b>	<b>6,795.22</b>	<b>5,442.97</b>	<b>5,998.56</b>	<b>7,554.84</b>
<i>Taxes,</i>	<i>4,698.23</i>	<i>3,800.99</i>	<i>4,667.78</i>	<i>5,355.67</i>
Property and poll,	4,692.42	3,722.83	4,586.03	5,073.61
Corporation, bank, etc.,	5.81	78.16	81.75	282.06
<i>Licenses and permits,</i>	<i>3.00</i>	<i>—</i>	<i>3.00</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>200.00</i>	<i>9.23</i>
<i>Grants and gifts,</i>	<i>2,093.99</i>	<i>1,641.98</i>	<i>1,127.78</i>	<i>2,187.94</i>
For expenses,	2,093.99	1,641.98	1,092.73	2,162.94
For outlays,	—	—	35.05	25.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>669.46</b>	<b>1,722.02</b>	<b>721.49</b>	<b>1,329.96</b>
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>29.10</i>
To meet expenses,	—	—	—	29.10
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>268.56</i>
<i>Departmental,</i>	<i>652.18</i>	<i>1,524.97</i>	<i>652.17</i>	<i>483.86</i>
General government,	—	—	37.00	33.00
Protection of persons and property,	13.22	—	—	2.40
Health and sanitation,	—	—	—	—
Highways,	—	—	131.48	—
Charities,	200.00	884.71	—	235.96
Soldiers' benefits,	124.00	288.00	264.00	112.00
Schools,	314.96	345.70	217.00	100.50
Libraries,	—	1.34	2.69	—
Recreation,	—	—	—	—
Unclassified,	—	5.22	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>128.72</i>	<i>—</i>	<i>45.00</i>
<i>Interest,</i>	<i>17.28</i>	<i>68.33</i>	<i>69.32</i>	<i>503.44</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	8.24	62.28	68.28	424.53
All other,	9.04	6.05	1.04	78.91
<b>NON-REVENUE.</b>	<b>\$6,201.68</b>	<b>\$3,880.62</b>	<b>\$4,576.89</b>	<b>\$6,026.39</b>
<b>Offsets to outlays,</b>	<b>700.00</b>	<b>900.00</b>	<b>1,045.78</b>	<b>—</b>
<i>Departmental,</i>	<i>700.00</i>	<i>900.00</i>	<i>1,045.78</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>4,250.00</b>	<b>1,200.00</b>	<b>2,204.72</b>	<b>4,000.00</b>
<i>Loans, general purposes,</i>	<i>1,250.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>3,000.00</i>	<i>1,200.00</i>	<i>2,000.00</i>	<i>4,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>204.72</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>103.24</b>	<b>420.60</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>103.24</i>	<i>420.60</i>
<b>Refunds,</b>	<b>28.53</b>	<b>62.06</b>	<b>—</b>	<b>194.96</b>
<b>Agency, trust, and investment,</b>	<b>1,223.15</b>	<b>1,718.56</b>	<b>1,223.15</b>	<b>1,410.83</b>
<i>Taxes and licenses for State,</i>	<i>585.00</i>	<i>682.60</i>	<i>585.00</i>	<i>780.00</i>
<i>Taxes for county,</i>	<i>638.15</i>	<i>608.84</i>	<i>638.15</i>	<i>554.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>430.22</i>	<i>—</i>	<i>276.83</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$8,164.68	\$8,064.99	\$7,765.83	\$8,884.80
Premiums,	—	—	—	—
Municipal indebtedness,	4,250.00	1,200.00	2,204.72	4,000.00
Transfers and refunds,	28.53	62.06	103.24	615.56
Agency, trust, and investment,	1,223.15	1,718.56	1,223.15	1,410.83
<b>Total receipts,</b>	<b>\$13,666.36</b>	<b>\$11,045.61</b>	<b>\$11,296.94</b>	<b>\$14,911.19</b>
<i>Balance on hand, including funds,</i>	<i>2,248.72</i>	<i>1,057.93</i>	<i>670.11</i>	<i>1,060.50</i>
<b>GRAND TOTAL,</b>	<b>\$15,915.08</b>	<b>\$12,103.54</b>	<b>\$11,967.05</b>	<b>\$15,971.69</b>

## Graded According to Population of 1915 — Continued.

## GROUP 53.

PAYMENTS.	Hawley POPULATION 427	Greenwich POPULATION 426	Rowe POPULATION 424	Phillipston POPULATION 390
<b>Maintenance,</b>	<b>\$6,731.23</b>	<b>\$7,124.87</b>	<b>\$5,954.52</b>	<b>\$7,843.32</b>
<i>Departmental,</i>	<i>6,731.23</i>	<i>6,940.87</i>	<i>6,954.52</i>	<i>7,715.25</i>
General government,	466.03	428.73	464.05	701.09
Protection of persons and property,	164.42	138.56	30.80	223.68
Health and sanitation,	101.28	28.50	143.92	149.25
Highways,	1,720.03	1,018.37	1,461.47	1,760.53
Charities,	289.71	1,873.56	372.60	468.90
Soldiers' benefits,	96.00	256.00	228.00	152.00
Schools,	3,863.06	2,947.64	3,073.31	3,693.18
Libraries,	7.90	173.31	146.42	242.45
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	22.80	76.20	33.95	324.17
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>184.00</i>	<i>—</i>	<i>128.07</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>90.55</b>	<b>80.00</b>	<b>152.28</b>	<b>89.35</b>
<i>Loans, general purposes,</i>	<i>90.55</i>	<i>80.00</i>	<i>152.28</i>	<i>89.35</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>2,059.72</b>	<b>1,700.77</b>	<b>1,615.57</b>	<b>293.52</b>
<i>Departmental,</i>	<i>2,059.72</i>	<i>1,700.77</i>	<i>1,615.57</i>	<i>293.52</i>
General government,	—	—	—	167.60
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	2,059.72	1,700.77	1,615.57	125.92
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>3,215.38</b>	<b>1,250.00</b>	<b>2,696.49</b>	<b>3,000.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>50.00</i>	<i>450.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>2,500.00</i>	<i>1,200.00</i>	<i>2,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>715.38</i>	<i>—</i>	<i>246.49</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>103.24</b>	<b>420.60</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>103.24</i>	<i>420.60</i>
<b>Refunds,</b>	<b>28.53</b>	<b>62.06</b>	<b>—</b>	<b>194.96</b>
<b>Agency, trust, and investment,</b>	<b>1,223.15</b>	<b>1,718.56</b>	<b>1,266.19</b>	<b>1,416.97</b>
<i>Taxes and licenses for State,</i>	<i>585.00</i>	<i>682.50</i>	<i>585.00</i>	<i>780.00</i>
<i>Taxes for county,</i>	<i>638.15</i>	<i>605.84</i>	<i>638.15</i>	<i>564.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>430.22</i>	<i>43.04</i>	<i>282.97</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$6,821.78	\$7,204.87	\$6,106.80	\$7,932.67
Permanent debt (except from sinking funds),	—	50.00	450.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,059.72	1,700.77	1,615.57	293.52
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,215.38	1,200.00	2,246.49	3,000.00
Transfers (except to sinking funds) and refunds,	28.53	62.06	103.24	615.56
Agency, trust, and investment,	1,223.15	1,718.56	1,266.19	1,416.97
<b>Total payments,</b>	<b>\$13,348.56</b>	<b>\$11,936.26</b>	<b>\$11,788.29</b>	<b>\$13,258.72</b>
Balance on hand, including funds,	2,566.62	167.28	178.76	2,712.97
<b>GRAND TOTAL,</b>	<b>\$15,915.08</b>	<b>\$12,103.54</b>	<b>\$11,967.05</b>	<b>\$15,971.69</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 54.**

RECEIPTS.	Wendell POPULATION 388	Heath POPULATION 383	Plainfield POPULATION 375	Windsor POPULATION 375
<b>REVENUE.</b>	<b>\$9,389.74</b>	<b>\$6,802.06</b>	<b>\$7,051.44</b>	<b>\$8,700.19</b>
<b>General,</b>	<b>8,717.56</b>	<b>6,610.46</b>	<b>5,698.30</b>	<b>8,116.32</b>
<i>Taxes,</i>	<i>6,734.16</i>	<i>4,353.90</i>	<i>3,799.70</i>	<i>5,410.14</i>
Property and poll,	6,642.95	4,346.37	3,762.35	5,410.14
Corporation, bank, etc.,	91.20	7.53	37.35	—
<i>Licenses and permits,</i>	<i>414.50</i>	—	—	<i>3.00</i>
<i>Fines and forfeits,</i>	<i>272.38</i>	—	—	<i>2.29</i>
<i>Grants and gifts,</i>	<i>1,296.53</i>	<i>2,256.56</i>	<i>1,898.60</i>	<i>2,700.89</i>
For expenses,	1,296.53	2,256.56	1,816.10	2,700.89
For outlays,	—	—	82.50	—
<i>All other,</i>	—	—	—	—
<b>Commercial,</b>	<b>672.13</b>	<b>191.60</b>	<b>1,353.14</b>	<b>583.87</b>
<i>Special assessments,</i>	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	—
<i>Departmental,</i>	<i>480.81</i>	<i>178.75</i>	<i>1,303.31</i>	<i>436.75</i>
General government,	6.50	53.00	33.75	42.50
Protection of persons and property,	—	—	—	2.75
Health and sanitation,	—	—	—	—
Highways,	—	—	736.10	69.50
Charities,	284.16	—	.50	30.00
Soldiers' benefits,	128.00	96.00	182.00	276.00
Schools,	56.90	10.00	350.96	15.00
Libraries,	3.25	.50	—	—
Recreation,	2.00	15.00	—	—
Unclassified,	—	4.25	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	<i>105.39</i>
<i>Interest,</i>	<i>191.37</i>	<i>12.85</i>	<i>49.83</i>	<i>42.73</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	191.37	—	—	7.56
All other,	—	12.85	49.83	35.17
<b>NON-REVENUE.</b>	<b>\$15,519.39</b>	<b>\$2,955.35</b>	<b>\$2,937.12</b>	<b>\$3,516.26</b>
<b>Offsets to outlays,</b>	<b>2,728.00</b>	<b>580.09</b>	—	<b>592.59</b>
<i>Departmental,</i>	<i>2,728.00</i>	<i>580.09</i>	—	<i>592.59</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
<b>Municipal indebtedness,</b>	<b>27.85</b>	<b>1,346.31</b>	<b>2,000.00</b>	<b>1,500.00</b>
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	—	<i>1,000.00</i>	<i>2,000.00</i>	<i>1,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>27.85</i>	<i>346.31</i>	—	—
<i>Premiums,</i>	—	—	—	—
<b>Transfers,</b>	<b>5,905.63</b>	—	—	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>5,905.63</i>	—	—	—
<b>Refunds,</b>	<b>31.23</b>	<b>9.66</b>	<b>16.87</b>	<b>21.90</b>
<b>Agency, trust, and investment,</b>	<b>6,826.68</b>	<b>1,019.29</b>	<b>920.25</b>	<b>1,401.77</b>
<i>Taxes and licenses for State,</i>	<i>1,307.50</i>	<i>487.50</i>	<i>487.50</i>	<i>780.00</i>
<i>Taxes for county,</i>	<i>1,276.30</i>	<i>531.79</i>	<i>432.75</i>	<i>600.77</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>4,242.88</i>	—	—	<i>21.00</i>
<i>All other,</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$12,117.74	\$7,382.15	\$7,051.44	\$9,292.78
Premiums,	—	—	—	—
Municipal indebtedness,	27.85	1,346.31	2,000.00	1,500.00
Transfers and refunds,	5,936.86	9.66	16.87	21.90
Agency, trust, and investment,	6,826.68	1,019.29	920.25	1,401.77
<b>Total receipts,</b>	<b>\$24,909.13</b>	<b>\$9,757.41</b>	<b>\$9,988.56</b>	<b>\$12,216.45</b>
<i>Balance on hand, including funds,</i>	<i>929.40</i>	<i>531.50</i>	<i>1,262.25</i>	<i>162.29</i>
<b>GRAND TOTAL,</b>	<b>\$25,838.53</b>	<b>\$10,088.71</b>	<b>\$11,250.81</b>	<b>\$12,378.74</b>

## Graded According to Population of 1915 — Continued.

## GROUP 54.

PAYMENTS.	Wendell POPULATION 388	Heath POPULATION 383	Plainfield POPULATION 375	Windsor POPULATION 375
<b>Maintenance,</b>	<b>\$8,911.32</b>	<b>\$5,934.72</b>	<b>\$5,712.62</b>	<b>\$8,329.63</b>
<i>Departmental,</i>	<i>8,894.83</i>	<i>5,934.72</i>	<i>5,672.87</i>	<i>8,205.74</i>
General government,	639.53	413.63	318.83	366.71
Protection of persons and property,	173.18	115.68	3.20	27.65
Health and sanitation,	174.55	37.05	109.45	196.42
Highways,	3,802.80	1,589.41	2,181.81	2,992.69
Charities,	1,023.46	259.52	159.38	414.49
Soldiers' benefits,	96.00	96.00	108.00	228.00
Schools,	2,850.11	3,267.14	2,622.72	3,901.76
Libraries,	48.86	121.29	77.08	21.90
Recreation,	—	—	—	20.00
Pensions,	—	—	—	—
Unclassified,	86.34	35.00	92.40	36.12
<i>Public service enterprises,</i>	<i>1.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	1.50	—	—	—
<i>Cemeteries,</i>	<i>6.75</i>	<i>—</i>	<i>39.75</i>	<i>123.89</i>
<i>Administration of trust funds,</i>	<i>8.24</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>—</b>	<b>35.25</b>	<b>133.49</b>	<b>35.00</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>35.25</i>	<i>133.49</i>	<i>35.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>2,933.40</b>	<b>799.41</b>	<b>210.11</b>	<b>670.21</b>
<i>Departmental,</i>	<i>2,933.40</i>	<i>799.41</i>	<i>210.11</i>	<i>670.21</i>
General government,	29.35	—	—	—
Protection of persons and property,	—	—	210.11	77.62
Health and sanitation,	—	—	—	—
Highways,	2,904.05	799.41	—	592.59
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>—</b>	<b>1,706.86</b>	<b>3,403.00</b>	<b>1,500.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>200.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>—</i>	<i>3,200.00</i>	<i>1,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>1,706.86</i>	<i>3.00</i>	<i>—</i>
<b>Transfers,</b>	<b>5,905.63</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>5,905.63</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>31.23</b>	<b>9.66</b>	<b>16.87</b>	<b>21.90</b>
<b>Agency, trust, and investment,</b>	<b>5,384.18</b>	<b>1,019.29</b>	<b>920.25</b>	<b>1,486.16</b>
<i>Taxes and licenses for State,</i>	<i>1,307.60</i>	<i>487.60</i>	<i>487.60</i>	<i>780.00</i>
<i>Taxes for county,</i>	<i>1,276.30</i>	<i>531.79</i>	<i>432.75</i>	<i>600.77</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,800.38</i>	<i>—</i>	<i>—</i>	<i>105.39</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$8,911.32	\$5,969.97	\$5,846.11	\$8,364.63
Permanent debt (except from sinking funds),	—	—	200.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,933.40	799.41	210.11	670.21
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	1,706.86	3,203.00	1,500.00
Transfers (except to sinking funds) and refunds,	5,936.86	9.66	16.87	21.90
Agency, trust, and investment,	5,384.18	1,019.29	920.25	1,486.16
<b>Total payments,</b>	<b>\$23,165.76</b>	<b>\$9,505.19</b>	<b>\$10,396.34</b>	<b>\$12,042.90</b>
Balance on hand, including funds,	2,672.77	583.62	854.47	335.84
<b>GRAND TOTAL,</b>	<b>\$25,838.53</b>	<b>\$10,088.71</b>	<b>\$11,250.81</b>	<b>\$12,378.74</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 55.**

RECEIPTS.	Dunstable POPULATION 362	Monterey POPULATION 358	Leyden POPULATION 344	Wales POPULATION 337
<b>REVENUE.</b>	<b>\$10,733.14</b>	<b>\$7,000.76</b>	<b>\$5,519.96</b>	<b>\$5,594.48</b>
<b>General,</b>	<b>8,810.66</b>	<b>6,740.56</b>	<b>5,145.59</b>	<b>4,866.35</b>
<i>Taxes,</i>	<i>5,631.45</i>	<i>5,811.60</i>	<i>3,381.21</i>	<i>2,974.09</i>
Property and poll,	4,171.58	5,696.90	3,339.44	2,962.48
Corporation, bank, etc.,	1,459.87	114.70	41.77	11.61
<i>Licenses and permits,</i>	<i>1.00</i>	<i>3.00</i>	<i>2.00</i>	—
<i>Fines and forfeits,</i>	—	<i>11.90</i>	—	—
<i>Grants and gifts,</i>	<i>3,178.21</i>	<i>914.06</i>	<i>1,762.38</i>	<i>1,892.26</i>
For expenses,	3,178.21	823.81	1,762.38	1,892.26
For outlays,	—	90.25	—	—
<i>All other,</i>	—	—	—	—
<b>Commercial,</b>	<b>1,922.48</b>	<b>260.20</b>	<b>374.37</b>	<b>728.13</b>
<i>Special assessments,</i>	<i>286.84</i>	—	—	—
To meet expenses,	286.84	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	—
<i>Departmental,</i>	<i>1,194.82</i>	<i>228.45</i>	<i>238.60</i>	<i>353.24</i>
General government,	40.35	—	10.00	—
Protection of persons and property,	1,147.23	21.00	—	—
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	—	25.10	—	—
Soldiers' benefits,	—	144.00	54.00	302.00
Schools,	4.23	35.00	174.60	36.00
Libraries,	3.01	3.35	—	15.24
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>6.46</i>	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	6.46	—	—	—
<i>Cemeteries,</i>	<i>196.97</i>	—	—	<i>201.89</i>
<i>Interest,</i>	<i>237.39</i>	<i>31.75</i>	<i>135.77</i>	<i>173.00</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	179.96	22.48	133.06	109.25
All other,	57.43	9.27	2.71	63.75
<b>NON-REVENUE.</b>	<b>\$11,563.87</b>	<b>\$4,361.60</b>	<b>\$7,984.16</b>	<b>\$1,362.56</b>
<b>Offsets to outlays,</b>	<b>375.00</b>	<b>1,413.42</b>	<b>1,108.50</b>	—
<i>Departmental,</i>	<i>375.00</i>	<i>1,413.42</i>	<i>1,108.50</i>	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
<b>Municipal indebtedness,</b>	<b>2,500.00</b>	<b>1,522.48</b>	<b>5,725.05</b>	—
<i>Loans, general purposes,</i>	—	<i>22.48</i>	<i>1,700.00</i>	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>2,500.00</i>	<i>1,500.00</i>	<i>2,600.90</i>	—
<i>Unpaid warrants or orders, current year,</i>	—	—	<i>1,425.05</i>	—
<i>Premiums,</i>	—	—	—	—
<b>Transfers,</b>	—	—	<b>108.06</b>	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	—	108.06	—
<b>Refunds,</b>	—	<b>35.13</b>	<b>23.26</b>	—
<b>Agency, trust, and investment,</b>	<b>8,688.87</b>	<b>1,390.57</b>	<b>1,019.29</b>	<b>1,362.56</b>
<i>Taxes and licenses for State,</i>	<i>1,365.00</i>	<i>780.00</i>	<i>487.50</i>	<i>682.50</i>
<i>Taxes for county,</i>	<i>709.69</i>	<i>600.77</i>	<i>531.79</i>	<i>269.67</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>6,614.18</i>	<i>9.80</i>	—	<i>410.39</i>
<i>All other,</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$11,108.14	\$8,414.18	\$6,628.46	\$5,504.48
Premiums,	—	—	—	—
Municipal indebtedness,	2,500.00	1,522.48	5,725.05	—
Transfers and refunds,	—	35.13	131.32	—
Agency, trust, and investment,	8,688.87	1,390.57	1,019.29	1,362.56
<b>Total receipts,</b>	<b>\$22,297.01</b>	<b>\$11,362.36</b>	<b>\$13,504.12</b>	<b>\$6,957.04</b>
<i>Balance on hand, including funds,</i>	<i>400.21</i>	<i>773.56</i>	<i>345.63</i>	<i>2,722.66</i>
<b>GRAND TOTAL,</b>	<b>\$22,697.22</b>	<b>\$12,135.92</b>	<b>\$13,849.75</b>	<b>\$9,679.60</b>



*Graded According to Population of 1915 — Continued.***GROUP 55.**

PAYMENTS.	Dunstable POPULATION 362	Monterey POPULATION 358	Leyden POPULATION 344	Wales POPULATION 337
<b>Maintenance,</b> . . . . .	<b>\$8,790.08</b>	<b>\$5,976.92</b>	<b>\$6,350.61</b>	<b>\$7,386.84</b>
<i>Departmental,</i> . . . . .	<i>8,584.88</i>	<i>5,928.40</i>	<i>6,350.61</i>	<i>7,157.24</i>
General government, . . . . .	564.38	533.13	399.10	750.48
Protection of persons and property, . . . . .	1,255.61	549.54	61.23	291.63
Health and sanitation, . . . . .	75.25	289.45	146.87	75.00
Highways, . . . . .	1,344.77	1,514.34	1,620.93	1,649.75
Charities, . . . . .	11.60	316.50	537.76	725.52
Soldiers' benefits, . . . . .	—	144.00	78.00	246.00
Schools, . . . . .	5,114.48	2,447.22	3,257.79	3,148.26
Libraries, . . . . .	135.39	79.82	43.87	110.35
Recreation, . . . . .	—	—	—	50.00
Pensions, . . . . .	—	—	—	—
Unclassified, . . . . .	83.40	54.40	205.06	110.25
<i>Public service enterprises,</i> . . . . .	<i>3.23</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	—
All other, . . . . .	3.23	—	—	—
<i>Cemeteries,</i> . . . . .	<i>201.97</i>	<i>48.52</i>	<i>—</i>	<i>229.60</i>
<i>Administration of trust funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b> . . . . .	<b>121.36</b>	<b>216.81</b>	<b>242.49</b>	<b>—</b>
<i>Loans, general purposes,</i> . . . . .	<i>121.36</i>	<i>59.56</i>	<i>242.49</i>	<i>—</i>
<i>Loans, public service enterprises,</i> . . . . .	<i>—</i>	<i>167.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b> . . . . .	<b>581.36</b>	<b>1,231.26</b>	<b>3,323.90</b>	<b>—</b>
<i>Departmental,</i> . . . . .	<i>581.36</i>	<i>1,231.26</i>	<i>3,323.90</i>	<i>—</i>
General government, . . . . .	—	—	249.43	—
Protection of persons and property, . . . . .	—	30.50	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways, . . . . .	581.36	1,200.76	3,074.47	—
Charities, . . . . .	—	—	—	—
Schools, . . . . .	—	—	—	—
Libraries, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	—	—
<i>Public service enterprises,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b> . . . . .	<b>3,700.00</b>	<b>2,900.00</b>	<b>2,722.75</b>	<b>—</b>
<i>From sinking funds,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i> . . . . .	<i>700.00</i>	<i>1,400.00</i>	<i>100.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i> . . . . .	<i>3,000.00</i>	<i>1,500.00</i>	<i>2,600.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i> . . . . .	<i>—</i>	<i>—</i>	<i>22.75</i>	<i>—</i>
<b>Transfers,</b> . . . . .	<b>—</b>	<b>—</b>	<b>108.06</b>	<b>—</b>
<i>To sinking funds from revenue,</i> . . . . .	<i>—</i>	<i>—</i>	<i>108.06</i>	<i>—</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b> . . . . .	<b>—</b>	<b>35.13</b>	<b>23.26</b>	<b>—</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>8,656.56</b>	<b>1,413.05</b>	<b>1,019.29</b>	<b>1,362.56</b>
<i>Taxes and licenses for State,</i> . . . . .	<i>1,368.00</i>	<i>780.00</i>	<i>487.50</i>	<i>682.50</i>
<i>Taxes for county,</i> . . . . .	<i>709.69</i>	<i>600.77</i>	<i>531.79</i>	<i>269.67</i>
<i>Expenditures for grade crossings,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i> . . . . .	<i>6,581.87</i>	<i>32.28</i>	<i>—</i>	<i>410.39</i>
<i>All other,</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest, . . . . .	\$8,911.44	\$6,193.73	\$6,593.10	\$7,386.84
Permanent debt (except from sinking funds), . . . . .	700.00	1,400.00	100.00	—
Sinking fund requirements from revenue, . . . . .	—	—	—	—
Outlays, . . . . .	581.36	1,231.26	3,323.90	—
Permanent debt from sinking funds, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans, . . . . .	3,000.00	1,500.00	2,622.75	—
Transfers (except to sinking funds) and refunds, . . . . .	—	35.13	131.32	—
Agency, trust, and investment, . . . . .	8,656.56	1,413.05	1,019.29	1,362.56
<b>Total payments,</b> . . . . .	<b>\$21,849.36</b>	<b>\$11,773.17</b>	<b>\$13,790.36</b>	<b>\$8,749.40</b>
Balance on hand, including funds, . . . . .	847.86	362.75	59.39	930.20
<b>GRAND TOTAL,</b> . . . . .	<b>\$22,697.22</b>	<b>\$12,135.92</b>	<b>\$13,849.75</b>	<b>\$9,679.60</b>

TABLE I. — *Summary of Financial Transactions.* Towns  
GROUP 56.

RECEIPTS.	Tyringham POPULATION 327	Boxborough POPULATION 326	Middlefield POPULATION 325	Prescott POPULATION 299
<b>REVENUE.</b>	<b>\$6,691.44</b>	<b>\$8,746.41</b>	<b>\$7,886.42</b>	<b>\$5,326.18</b>
<b>General,</b>	<b>6,491.20</b>	<b>6,830.97</b>	<b>6,897.96</b>	<b>4,546.17</b>
<i>Taxes,</i>	<i>5,420.90</i>	<i>4,446.38</i>	<i>3,840.17</i>	<i>2,905.50</i>
Property and poll,	5,368.60	4,359.03	3,815.28	2,847.09
Corporation, bank, etc.,	52.30	87.35	24.89	58.41
<i>Licenses and permits,</i>	<i>2.00</i>	<i>2.00</i>	—	—
<i>Fines and forfeits,</i>	—	—	—	—
<i>Grants and gifts,</i>	<i>1,068.30</i>	<i>2,382.69</i>	<i>3,057.79</i>	<i>1,640.67</i>
For expenses,	1,035.80	2,320.09	3,057.79	1,640.67
For outlays,	32.50	62.50	—	—
<i>All other,</i>	—	—	—	—
<b>Commercial,</b>	<b>200.24</b>	<b>1,915.44</b>	<b>988.46</b>	<b>780.01</b>
<i>Special assessments,</i>	—	—	—	<i>26.51</i>
To meet expenses,	—	—	—	26.51
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	—
<i>Departmental,</i>	<i>166.10</i>	<i>1,511.64</i>	<i>751.91</i>	<i>687.43</i>
General government,	45.00	67.50	32.00	—
Protection of persons and property,	4.19	1,328.76	5.00	28.25
Health and sanitation,	—	—	—	—
Highways,	—	19.38	—	.50
Charities,	3.00	—	150.47	5.00
Soldiers' benefits,	72.00	96.00	144.00	303.92
Schools,	—	—	420.44	349.76
Libraries,	3.21	—	—	—
Recreation,	—	—	—	—
Unclassified,	28.70	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>19.50</i>	<i>28.40</i>	<i>52.80</i>	<i>24.75</i>
<i>Interest,</i>	<i>33.64</i>	<i>376.40</i>	<i>183.75</i>	<i>41.32</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	305.30	165.44	41.32
All other,	33.64	70.10	18.31	—
<b>NON-REVENUE.</b>	<b>\$6,347.00</b>	<b>\$9,965.75</b>	<b>\$4,379.94</b>	<b>\$3,358.06</b>
<b>Offsets to outlays,</b>	<b>1,413.55</b>	<b>600.00</b>	<b>544.18</b>	<b>850.00</b>
<i>Departmental,</i>	<i>1,413.55</i>	<i>600.00</i>	<i>544.18</i>	<i>850.00</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
<b>Municipal indebtedness,</b>	<b>3,000.00</b>	<b>3,300.00</b>	<b>2,500.00</b>	<b>1,500.00</b>
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>3,000.00</i>	<i>3,300.00</i>	<i>2,500.00</i>	<i>1,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>83.82</b>	<b>—</b>
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	—	83.82	—
<b>Refunds,</b>	<b>24.39</b>	<b>—</b>	<b>94.84</b>	<b>17.55</b>
<b>Agency, trust, and investment,</b>	<b>1,909.06</b>	<b>1,065.75</b>	<b>1,157.10</b>	<b>990.51</b>
<i>Taxes and licenses for State,</i>	<i>1,072.50</i>	<i>682.50</i>	<i>585.00</i>	<i>487.50</i>
<i>Taxes for county,</i>	<i>826.06</i>	<i>354.85</i>	<i>519.30</i>	<i>432.75</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>10.50</i>	<i>28.40</i>	<i>52.80</i>	<i>70.26</i>
<i>All other,</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$8,104.99	\$9,346.41	\$8,430.60	\$6,176.18
Premiums,	—	—	—	—
Municipal indebtedness,	3,000.00	3,300.00	2,500.00	1,500.00
Transfers and refunds,	24.39	—	178.66	17.55
Agency, trust, and investment,	1,909.06	1,065.75	1,157.10	990.51
<b>Total receipts,</b>	<b>\$13,038.44</b>	<b>\$18,712.16</b>	<b>\$12,266.36</b>	<b>\$8,684.24</b>
<i>Balance on hand, including funds,</i>	<i>60.03</i>	<i>393.36</i>	<i>109.18</i>	<i>921.82</i>
<b>GRAND TOTAL,</b>	<b>\$13,098.47</b>	<b>\$19,105.52</b>	<b>\$12,375.54</b>	<b>\$9,606.06</b>

## TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1915 — Continued.

## GROUP 56.

PAYMENTS.	Tyringham POPULATION 327	Boxborough POPULATION 326	Middlefield POPULATION 325	Prescott POPULATION 299
<b>Maintenance,</b>	<b>\$5,271.10</b>	<b>\$8,185.61</b>	<b>\$7,169.41</b>	<b>\$5,144.99</b>
<i>Departmental,</i>	<i>5,225.99</i>	<i>8,115.65</i>	<i>7,137.41</i>	<i>5,111.99</i>
General government,	472.67	373.90	334.88	401.71
Protection of persons and property,	113.70	1,614.90	156.59	125.22
Health and sanitation,	99.02	123.15	19.50	51.15
Highways,	1,364.72	1,266.95	1,066.89	982.85
Charities,	512.03	523.80	32.93	377.59
Soldiers' benefits,	72.00	96.00	144.00	303.92
Schools,	2,368.85	3,824.85	5,252.83	2,744.30
Libraries,	155.45	147.36	83.79	15.95
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	67.65	144.74	46.00	109.30
<i>Public service enterprises,</i>	<i>—</i>	<i>20.61</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	20.61	—	—
<i>Cemeteries,</i>	<i>46.11</i>	<i>49.35</i>	<i>32.00</i>	<i>33.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>134.26</b>	<b>168.19</b>	<b>68.82</b>	<b>67.50</b>
<i>Loans, general purposes,</i>	<i>134.26</i>	<i>168.19</i>	<i>68.82</i>	<i>67.50</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>3,402.87</b>	<b>925.00</b>	<b>474.49</b>	<b>1,321.54</b>
<i>Departmental,</i>	<i>3,308.01</i>	<i>925.00</i>	<i>474.49</i>	<i>1,321.54</i>
General government,	837.36	—	—	—
Protection of persons and property,	73.32	125.00	—	—
Health and sanitation,	—	—	—	—
Highways,	2,395.33	800.00	474.49	1,321.54
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>96.86</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>2,300.00</b>	<b>7,600.00</b>	<b>2,500.00</b>	<b>1,500.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>300.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>2,000.00</i>	<i>7,600.00</i>	<i>2,500.00</i>	<i>1,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>83.82</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>83.82</i>	<i>—</i>
<b>Refunds,</b>	<b>24.39</b>	<b>—</b>	<b>94.84</b>	<b>17.55</b>
<b>Agency, trust, and investment,</b>	<b>1,909.06</b>	<b>1,065.75</b>	<b>1,238.72</b>	<b>991.83</b>
<i>Taxes and licenses for State,</i>	<i>1,072.50</i>	<i>682.50</i>	<i>585.00</i>	<i>487.50</i>
<i>Taxes for county,</i>	<i>826.06</i>	<i>354.85</i>	<i>519.30</i>	<i>432.75</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>10.50</i>	<i>28.40</i>	<i>134.42</i>	<i>71.58</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$5,405.36	\$8,353.80	\$7,238.23	\$5,212.49
Permanent debt (except from sinking funds),	300.00	—	—	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	3,402.87	925.00	474.49	1,321.54
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,000.00	7,600.00	2,500.00	1,500.00
Transfers (except to sinking funds) and refunds,	24.39	—	178.66	17.55
Agency, trust, and investment,	1,909.06	1,065.75	1,238.72	991.83
<b>Total payments,</b>	<b>\$13,041.68</b>	<b>\$17,944.55</b>	<b>\$11,630.10</b>	<b>\$9,043.41</b>
<i>Balance on hand, including funds,</i>	<i>56.79</i>	<i>1,180.97</i>	<i>746.44</i>	<i>562.65</i>
<b>GRAND TOTAL,</b>	<b>\$13,098.47</b>	<b>\$19,105.52</b>	<b>\$12,375.54</b>	<b>\$9,606.06</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**GROUP 57.**

RECEIPTS.	Monroe POPULATION 296	Shutesbury POPULATION 292	Goshen POPULATION 289	Chilmark POPULATION 288
<b>REVENUE.</b>	<b>\$5,194.48</b>	<b>\$6,873.81</b>	<b>\$5,846.13</b>	<b>\$4,819.93</b>
<b>General,</b>	<b>5,057.53</b>	<b>6,419.75</b>	<b>4,693.73</b>	<b>4,672.44</b>
<i>Taxes,</i>	<i>3,445.97</i>	<i>5,052.32</i>	<i>3,392.42</i>	<i>3,390.81</i>
Property and poll,	3,445.97	5,052.32	3,380.96	3,207.19
Corporation, bank, etc.,	—	—	11.46	183.62
<i>Licenses and permits,</i>	<i>—</i>	<i>3.00</i>	<i>—</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>40.00</i>	<i>15.80</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>1,571.56</i>	<i>1,348.63</i>	<i>1,301.31</i>	<i>1,281.63</i>
For expenses,	1,571.56	1,334.88	1,301.31	1,281.63
For outlays,	—	13.75	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>136.95</b>	<b>454.06</b>	<b>1,152.40</b>	<b>147.49</b>
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>62.50</i>
<i>Departmental,</i>	<i>122.16</i>	<i>342.93</i>	<i>1,014.28</i>	<i>69.70</i>
General government,	—	—	110.50	60.25
Protection of persons and property,	3.00	31.25	—	—
Health and sanitation,	—	—	—	—
Highways,	3.80	—	—	—
Charities,	30.36	147.08	188.50	—
Soldiers' benefits,	—	114.00	318.00	—
Schools,	85.00	50.50	397.28	—
Libraries,	—	—	—	9.45
Recreation,	—	—	—	—
Unclassified,	—	10	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	5.00	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>7.00</i>	<i>—</i>
<i>Interest,</i>	<i>14.79</i>	<i>106.13</i>	<i>131.12</i>	<i>16.29</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	4.08	102.13	—
All other,	14.79	102.05	28.99	15.29
<b>NON-REVENUE.</b>	<b>\$3,527.94</b>	<b>\$3,928.01</b>	<b>\$3,915.60</b>	<b>\$3,071.18</b>
<b>Offsets to outlays,</b>	<b>1,000.00</b>	<b>—</b>	<b>—</b>	<b>1,650.00</b>
<i>Departmental,</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>	<i>1,650.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>1,500.00</b>	<b>2,500.00</b>	<b>2,700.00</b>	<b>—</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,500.00</i>	<i>2,500.00</i>	<i>1,200.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>114.17</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>114.17</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>1.00</b>	<b>1.00</b>	<b>113.30</b>	<b>34.28</b>
<b>Agency, trust, and investment,</b>	<b>1,026.94</b>	<b>1,427.01</b>	<b>988.13</b>	<b>1,386.90</b>
<i>Taxes and licenses for State,</i>	<i>487.50</i>	<i>682.50</i>	<i>487.50</i>	<i>780.00</i>
<i>Taxes for county,</i>	<i>531.79</i>	<i>744.51</i>	<i>432.74</i>	<i>606.90</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>67.89</i>	<i>—</i>
<i>All other,</i>	<i>7.65</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays,	\$6,194.48	\$6,873.81	\$5,846.13	\$6,469.93
Premiums,	—	—	—	—
Municipal indebtedness,	1,500.00	2,500.00	2,700.00	—
Transfers and refunds,	1.00	1.00	227.47	34.28
Agency, trust, and investment,	1,026.94	1,427.01	988.13	1,386.90
<b>Total receipts,</b>	<b>\$8,722.42</b>	<b>\$10,801.82</b>	<b>\$9,761.73</b>	<b>\$7,891.11</b>
Balance on hand, including funds,	1,208.41	854.23	52.77	2,726.85
<b>GRAND TOTAL,</b>	<b>\$9,930.83</b>	<b>\$11,656.05</b>	<b>\$9,814.50</b>	<b>\$10,616.96</b>

Graded According to Population of 1915 — Continued.

## GROUP 57.

PAYMENTS.	Monroe POPULATION 296	Shutesbury POPULATION 292	Goshen POPULATION 289	Chilmark POPULATION 288
<b>Maintenance,</b>	<b>\$4,727.75</b>	<b>\$6,271.83</b>	<b>\$4,865.65</b>	<b>\$4,204.16</b>
<i>Departmental,</i>	<i>4,727.75</i>	<i>6,250.18</i>	<i>4,856.65</i>	<i>4,168.56</i>
General government,	454.33	520.54	589.48	764.07
Protection of persons and property,	59.49	348.73	24.12	58.99
Health and sanitation,	65.40	69.81	114.14	104.28
Highways,	1,597.02	1,949.45	1,172.09	842.87
Charities,	45.80	1,005.99	363.98	276.46
Soldiers' benefits,	—	72.00	148.00	—
Schools,	2,404.65	2,132.66	2,141.74	2,027.49
Libraries,	31.71	66.42	111.85	53.11
Recreation,	—	12.00	—	—
Pensions,	—	—	—	—
Unclassified,	69.35	72.58	191.25	31.29
<i>Public service enterprises,</i>	<i>—</i>	<i>2.75</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	2.75	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>18.90</i>	<i>9.00</i>	<i>45.60</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>36.19</b>	<b>63.94</b>	<b>85.31</b>	<b>53.35</b>
<i>Loans, general purposes,</i>	<i>36.19</i>	<i>63.94</i>	<i>85.31</i>	<i>53.35</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>1,800.37</b>	<b>27.50</b>	<b>—</b>	<b>151.75</b>
<i>Departmental,</i>	<i>1,800.37</i>	<i>27.50</i>	<i>—</i>	<i>151.75</i>
General government,	—	—	—	—
Protection of persons and property,	—	27.50	—	—
Health and sanitation,	—	—	—	—
Highways,	1,800.37	—	—	151.75
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>2,000.00</b>	<b>2,500.00</b>	<b>3,438.40</b>	<b>688.57</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>28.61</i>	<i>675.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>2,000.00</i>	<i>2,500.00</i>	<i>1,300.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>611.79</i>	<i>13.57</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>114.17</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>114.17</i>	<i>—</i>
<b>Refunds,</b>	<b>1.00</b>	<b>1.00</b>	<b>113.30</b>	<b>34.28</b>
<b>Agency, trust, and investment,</b>	<b>1,026.94</b>	<b>1,431.09</b>	<b>1,046.87</b>	<b>1,386.90</b>
<i>Taxes and licenses for State,</i>	<i>487.50</i>	<i>682.50</i>	<i>487.50</i>	<i>780.00</i>
<i>Taxes for county,</i>	<i>531.79</i>	<i>744.51</i>	<i>432.74</i>	<i>606.90</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>4.08</i>	<i>126.63</i>	<i>—</i>
<i>All other,</i>	<i>7.65</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$4,763.94	\$6,335.77	\$4,950.96	\$4,257.51
Permanent debt (except from sinking funds),	—	—	26.61	675.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	1,800.37	27.50	—	151.75
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	1,500.00	—
Temporary loans,	2,000.00	2,500.00	1,911.79	13.57
Transfers (except to sinking funds) and refunds,	1.00	1.00	227.47	34.28
Agency, trust, and investment,	1,026.94	1,431.09	1,046.87	1,386.90
<b>Total payments,</b>	<b>\$9,592.25</b>	<b>\$10,295.36</b>	<b>\$9,663.70</b>	<b>\$6,519.01</b>
Balance on hand, including funds,	338.68	1,360.69	150.80	4,097.95
<b>GRAND TOTAL,</b>	<b>\$9,930.83</b>	<b>\$11,656.05</b>	<b>\$9,814.50</b>	<b>\$10,616.96</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
GROUP 58.

RECEIPTS.	Washington POPULATION 275	Alford POPULATION 271	Mashpee POPULATION 263	Montgomery POPULATION 230
<b>REVENUE.</b>	<b>\$5,636.60</b>	<b>\$4,277.05</b>	<b>\$10,345.56</b>	<b>\$3,810.66</b>
<b>General,</b>	<b>5,264.14</b>	<b>4,035.64</b>	<b>7,553.52</b>	<b>3,730.66</b>
Taxes, . . . . .	3,798.63	2,487.47	6,694.66	2,147.02
Property and poll, . . . . .	3,798.63	2,436.48	6,487.52	2,147.02
Corporation, bank, etc., . . . . .	—	50.99	107.14	—
Licenses and permits, . . . . .	—	—	—	4.00
Fines and forfeits, . . . . .	4.27	—	12.88	—
Grants and gifts, . . . . .	1,461.24	1,548.17	945.98	1,579.64
For expenses, . . . . .	1,461.24	1,548.17	945.98	1,579.64
For outlays, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	—
<b>Commercial,</b>	<b>372.46</b>	<b>241.41</b>	<b>2,792.04</b>	<b>80.00</b>
Special assessments, . . . . .	—	—	77.63	—
To meet expenses, . . . . .	—	—	77.63	—
To meet outlays, . . . . .	—	—	—	—
Privileges, . . . . .	—	—	—	—
Departmental, . . . . .	360.06	217.88	2,526.81	73.90
General government, . . . . .	—	—	114.75	1.20
Protection of persons and property, . . . . .	—	—	1,332.85	23.70
Health and sanitation, . . . . .	—	—	—	—
Highways, . . . . .	—	—	621.41	—
Charities, . . . . .	—	169.67	—	—
Soldiers' benefits, . . . . .	72.00	48.00	252.00	48.00
Schools, . . . . .	278.06	—	—	1.00
Libraries, . . . . .	—	.21	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	205.80	—
Public service enterprises, . . . . .	—	—	145.85	—
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	—
All other, . . . . .	—	—	145.85	—
Cemeteries, . . . . .	—	23.53	—	—
Interest, . . . . .	22.40	—	41.75	6.10
On sinking funds, . . . . .	—	—	—	—
On trust and investment funds, . . . . .	—	—	—	—
All other, . . . . .	22.40	—	41.75	6.10
<b>NON-REVENUE.</b>	<b>\$2,051.54</b>	<b>\$2,314.35</b>	<b>\$7,473.15</b>	<b>\$3,286.30</b>
<b>Offsets to outlays,</b>	<b>584.41</b>	<b>532.30</b>	<b>—</b>	<b>427.10</b>
Departmental, . . . . .	584.41	532.30	—	427.10
Public service enterprises, . . . . .	—	—	—	—
Cemeteries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b>	<b>58.20</b>	<b>878.37</b>	<b>6,600.00</b>	<b>2,170.00</b>
Loans, general purposes, . . . . .	—	—	1,600.00	—
Loans, public service enterprises, . . . . .	—	—	—	—
Loans, cemeteries, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	1,170.00
Temporary loans (including revenue loans), . . . . .	—	—	5,000.00	1,000.00
Unpaid warrants or orders, current year, . . . . .	58.20	878.37	—	—
Premiums, . . . . .	—	—	—	—
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
From sinking funds, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	—
<b>Refunds,</b>	<b>28.16</b>	<b>4.00</b>	<b>53.80</b>	<b>5.00</b>
<b>Agency, trust, and investment,</b>	<b>1,380.77</b>	<b>899.68</b>	<b>819.35</b>	<b>684.20</b>
Taxes and licenses for State, . . . . .	780.00	487.60	487.60	487.50
Taxes for county, . . . . .	600.77	376.48	292.97	192.62
Reimbursements for grade crossings, . . . . .	—	—	—	—
Sinking and other permanent funds, . . . . .	—	36.70	38.88	4.08
All other, . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays, . . . . .	\$6,221.01	\$4,809.35	\$10,345.56	\$4,237.76
Premiums, . . . . .	—	—	—	—
Municipal indebtedness, . . . . .	58.20	878.37	6,600.00	2,170.00
Transfers and refunds, . . . . .	28.16	4.00	53.80	5.00
Agency, trust, and investment, . . . . .	1,380.77	899.68	819.35	684.20
<b>Total receipts,</b>	<b>\$7,688.14</b>	<b>\$6,591.40</b>	<b>\$17,818.71</b>	<b>\$7,096.96</b>
Balance on hand, including funds, . . . . .	1,450.31	221.26	354.41	103.07
<b>GRAND TOTAL,</b>	<b>\$9,138.45</b>	<b>\$6,812.66</b>	<b>\$18,173.12</b>	<b>\$7,200.03</b>

## TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1915 — Continued.

## GROUP 58.

PAYMENTS.	Washington POPULATION 275	Alford POPULATION 271	Mashpee POPULATION 263	Montgomery POPULATION 230
<b>Maintenance,</b>	<b>\$5,781.92</b>	<b>\$4,581.14</b>	<b>\$3,581.26</b>	<b>\$4,099.94</b>
<i>Departmental,</i>	<i>5,673.26</i>	<i>4,557.61</i>	<i>3,535.58</i>	<i>4,099.94</i>
General government,	454.37	600.40	1,494.42	434.70
Protection of persons and property,	85.92	33.46	1,925.46	156.05
Health and sanitation,	110.16	65.00	46.43	54.02
Highways,	1,843.77	659.06	636.20	742.74
Charities,	479.53	396.38	349.87	209.70
Soldiers' benefits,	72.00	48.00	252.00	48.00
Schools,	2,527.37	2,699.75	3,230.69	2,403.00
Libraries,	32.80	25.56	43.99	15.08
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	67.34	30.00	556.32	36.65
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>108.66</i>	<i>23.53</i>	<i>46.88</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>—</b>	<b>—</b>	<b>475.41</b>	<b>124.69</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>475.41</i>	<i>124.69</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>706.40</b>	<b>796.95</b>	<b>325.00</b>	<b>473.03</b>
<i>Departmental,</i>	<i>706.40</i>	<i>796.95</i>	<i>325.00</i>	<i>473.03</i>
General government,	—	—	—	95.93
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	706.40	768.20	325.00	377.10
Charities,	—	—	—	—
Schools,	—	28.75	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>—</b>	<b>282.78</b>	<b>5,933.00</b>	<b>1,803.03</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>600.00</i>	<i>130.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,170.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>—</i>	<i>5,333.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>282.78</i>	<i>—</i>	<i>503.03</i>
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds,</b>	<b>28.16</b>	<b>4.00</b>	<b>53.80</b>	<b>5.00</b>
<b>Agency, trust, and investment,</b>	<b>1,380.77</b>	<b>899.68</b>	<b>1,112.32</b>	<b>684.20</b>
<i>Taxes and licenses for State,</i>	<i>780.00</i>	<i>487.60</i>	<i>487.50</i>	<i>487.50</i>
<i>Taxes for county,</i>	<i>600.77</i>	<i>375.48</i>	<i>685.94</i>	<i>192.62</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>36.70</i>	<i>38.88</i>	<i>4.08</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$5,781.92	\$4,581.14	\$9,056.67	\$4,224.63
Permanent debt (except from sinking funds),	—	—	600.00	130.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	706.40	796.95	325.00	473.03
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	1,170.00
Temporary loans,	—	282.78	5,333.00	503.03
Transfers (except to sinking funds) and refunds,	28.16	4.00	53.80	5.00
Agency, trust, and investment,	1,380.77	899.68	1,112.32	684.20
<b>Total payments,</b>	<b>\$7,897.25</b>	<b>\$5,564.55</b>	<b>\$16,480.79</b>	<b>\$7,189.89</b>
<i>Balance on hand, including funds,</i>	<i>1,241.20</i>	<i>248.11</i>	<i>1,692.33</i>	<i>10.14</i>
<b>GRAND TOTAL,</b>	<b>\$9,138.45</b>	<b>\$6,812.66</b>	<b>\$18,173.12</b>	<b>\$7,200.03</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## GROUP 59.

RECEIPTS.	Tolland POPULATION 199	Peru POPULATION 195	Gay Head POPULATION 175	Holland POPULATION 159
<b>REVENUE.</b>	<b>\$3,808.67</b>	<b>\$4,050.59</b>	<b>\$2,016.00</b>	<b>\$3,181.96</b>
<b>General,</b>	<b>3,535.28</b>	<b>3,722.08</b>	<b>1,875.44</b>	<b>2,824.64</b>
Taxes, . . . . .	2,143.94	2,273.18	278.33	2,030.00
Property and poll, . . . . .	2,143.94	2,271.19	262.62	2,029.93
Corporation, bank, etc., . . . . .	—	1.99	15.71	.07
Licenses and permits, . . . . .	—	—	2.00	—
Fines and forfeits, . . . . .	—	—	—	—
Grants and gifts, . . . . .	1,391.34	1,448.90	1,595.11	794.64
For expenses, . . . . .	1,346.34	1,448.90	1,595.11	794.64
For outlays, . . . . .	45.00	—	—	—
All other, . . . . .	—	—	—	—
<b>Commercial,</b>	<b>273.39</b>	<b>328.51</b>	<b>140.56</b>	<b>357.32</b>
Special assessments, . . . . .	—	—	—	—
To meet expenses, . . . . .	—	—	—	—
To meet outlays, . . . . .	—	—	—	—
Privileges, . . . . .	—	—	100.56	—
Departmental, . . . . .	271.69	328.51	40.00	323.37
General government, . . . . .	9.25	—	—	—
Protection of persons and property, . . . . .	15.00	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways, . . . . .	7.44	22.55	—	—
Charities, . . . . .	—	—	—	15.00
Soldiers' benefits, . . . . .	192.00	96.00	40.00	228.00
Schools, . . . . .	48.00	197.88	—	57.50
Libraries, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	12.08	—	22.87
Public service enterprises, . . . . .	—	—	—	—
Electric light, . . . . .	—	—	—	—
Water, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	—
Cemeteries, . . . . .	—	—	—	19.39
Interest, . . . . .	1.70	—	—	14.56
On sinking funds, . . . . .	—	—	—	—
On trust and investment funds, . . . . .	1.70	—	—	4.62
All other, . . . . .	—	—	—	9.94
<b>NON-REVENUE.</b>	<b>\$4,696.58</b>	<b>\$2,446.58</b>	<b>\$173.36</b>	<b>\$974.60</b>
<b>Offsets to outlays,</b>	<b>500.00</b>	<b>—</b>	<b>—</b>	<b>400.00</b>
Departmental, . . . . .	500.00	—	—	400.00
Public service enterprises, . . . . .	—	—	—	—
Cemeteries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b>	<b>3,380.44</b>	<b>1,756.19</b>	<b>—</b>	<b>—</b>
Loans, general purposes, . . . . .	—	—	—	—
Loans, public service enterprises, . . . . .	—	—	—	—
Loans, cemeteries, . . . . .	—	—	—	—
Bonds refunded, current year, . . . . .	—	—	—	—
Temporary loans (including revenue loans), . . . . .	—	1,500.00	—	—
Unpaid warrants or orders, current year, . . . . .	3,380.44	256.19	—	—
Premiums, . . . . .	—	—	—	—
<b>Transfers,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>13.58</b>
From sinking funds, . . . . .	—	—	—	—
All other, . . . . .	—	—	—	13.58
<b>Refunds,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>12.19</b>
<b>Agency, trust, and investment,</b>	<b>816.14</b>	<b>690.39</b>	<b>173.36</b>	<b>548.83</b>
Taxes and licenses for State, . . . . .	585.00	390.00	97.50	292.60
Taxes for county, . . . . .	231.14	300.39	75.86	115.67
Reimbursements for grade crossings, . . . . .	—	—	—	—
Sinking and other permanent funds, . . . . .	—	—	—	140.76
All other, . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays, . . . . .	\$4,308.67	\$4,050.59	\$2,016.00	\$3,581.96
Premiums, . . . . .	—	—	—	—
Municipal indebtedness, . . . . .	3,380.44	1,756.19	—	—
Transfers and refunds, . . . . .	—	—	—	25.77
Agency, trust, and investment, . . . . .	816.14	690.39	173.36	548.83
<b>Total receipts,</b>	<b>\$8,505.25</b>	<b>\$6,497.17</b>	<b>\$2,189.36</b>	<b>\$4,156.56</b>
Balance on hand, including funds, . . . . .	—	150.62	163.58	2,180.40
<b>GRAND TOTAL,</b>	<b>\$8,505.25</b>	<b>\$6,647.79</b>	<b>\$2,352.94</b>	<b>\$6,286.96</b>



Graded According to Population of 1915 — Continued.

## GROUP 59.

PAYMENTS.	Tolland POPULATION 199	Peru POPULATION 195	Gay Head POPULATION 175	Holland POPULATION 159
<b>Maintenance,</b>	<b>\$4,337.30</b>	<b>\$4,705.92</b>	<b>\$1,791.45</b>	<b>\$3,499.93</b>
<i>Departmental,</i>	<i>4,332.30</i>	<i>4,705.92</i>	<i>1,791.45</i>	<i>3,479.93</i>
General government,	361.61	393.24	200.03	468.03
Protection of persons and property,	123.81	245.60	20.20	46.00
Health and sanitation,	91.20	126.00	—	25.65
Highways,	1,084.46	1,466.81	7.00	527.20
Charities,	148.51	239.71	—	324.84
Soldiers' benefits,	72.00	52.00	—	250.00
Schools,	2,398.96	2,086.94	1,549.22	1,737.18
Libraries,	5.00	61.72	—	63.43
Recreation,	10.00	—	—	8.80
Pensions,	—	—	—	—
Unclassified,	36.75	33.90	15.00	28.80
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>20.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>15.98</b>	<b>55.32</b>	—	<b>54.00</b>
<i>Loans, general purposes,</i>	<i>15.98</i>	<i>55.32</i>	—	<i>54.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>2,881.72</b>	—	—	<b>434.80</b>
<i>Departmental,</i>	<i>2,881.72</i>	—	—	<i>434.80</i>
General government,	50.00	—	—	16.80
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	2,557.82	—	—	400.00
Charities,	—	—	—	—
Schools,	273.90	—	—	18.00
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>452.41</b>	<b>1,100.00</b>	—	<b>209.00</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>100.00</i>	<i>—</i>	<i>200.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>452.41</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	—	—	—	<b>13.58</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>13.58</i>
<b>Refunds,</b>	—	—	—	<b>12.19</b>
<b>Agency, trust, and investment,</b>	<b>817.84</b>	<b>690.39</b>	<b>173.36</b>	<b>474.72</b>
<i>Taxes and licenses for State,</i>	<i>585.00</i>	<i>390.00</i>	<i>97.50</i>	<i>292.50</i>
<i>Taxes for county,</i>	<i>231.14</i>	<i>300.39</i>	<i>75.86</i>	<i>115.57</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1.70</i>	<i>—</i>	<i>—</i>	<i>66.65</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest,	\$4,353.28	\$4,761.24	\$1,791.45	\$3,553.93
Permanent debt (except from sinking funds),	—	100.00	—	200.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,881.72	—	—	434.80
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	452.41	1,000.00	—	—
Transfers (except to sinking funds) and refunds,	—	—	—	25.77
Agency, trust, and investment,	817.84	690.39	173.36	474.72
<b>Total payments,</b>	<b>\$8,505.25</b>	<b>\$6,551.63</b>	<b>\$1,964.81</b>	<b>\$4,689.22</b>
Balance on hand, including funds,	—	96.16	388.13	1,597.74
<b>GRAND TOTAL,</b>	<b>\$8,505.25</b>	<b>\$6,647.79</b>	<b>\$2,352.94</b>	<b>\$6,286.96</b>

TABLE I. — *Summary of Financial Transactions.* Towns  
GROUP 60.

RECEIPTS.	Gosnold POPULATION 155	Mount Washington POPULATION 95	New Ashford POPULATION 92
<b>REVENUE.</b>	<b>\$3,480.84</b>	<b>\$3,294.71</b>	<b>\$1,787.99</b>
<b>General,</b>	<b>3,233.90</b>	<b>3,220.55</b>	<b>1,753.91</b>
<i>Taxes,</i>	<i>2,864.71</i>	<i>2,537.35</i>	<i>1,042.76</i>
Property and poll,	2,825.20	2,537.35	1,042.76
Corporation, bank, etc.,	39.51	—	—
<i>Licenses and permits,</i>	<i>31.00</i>	<i>3.00</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>538.19</i>	<i>680.20</i>	<i>711.16</i>
For expenses,	338.19	680.20	692.90
For outlays,	—	—	18.25
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial,</b>	<b>246.94</b>	<b>74.16</b>	<b>34.08</b>
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—
To meet outlays,	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>.73</i>	<i>—</i>	<i>31.08</i>
General government,	—	—	—
Protection of persons and property,	—	—	—
Health and sanitation,	—	—	—
Highways,	—	—	—
Charities,	—	—	—
Soldiers' benefits,	—	—	31.00
Schools,	—	—	—
Libraries,	.73	—	—
Recreation,	—	—	—
Unclassified,	—	—	.08
<i>Public service enterprises,</i>	<i>223.00</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—
Water,	—	—	—
All other,	223.00	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>23.21</i>	<i>74.16</i>	<i>3.00</i>
On sinking funds,	—	—	—
On trust and investment funds,	—	45.00	—
All other,	23.21	29.16	3.00
<b>NON-REVENUE.</b>	<b>\$2,773.79</b>	<b>\$2,884.77</b>	<b>\$827.25</b>
<b>Offsets to outlays,</b>	<b>—</b>	<b>1,672.48</b>	<b>—</b>
<i>Departmental,</i>	<i>—</i>	<i>1,672.48</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>—</b>	<b>649.49</b>	<b>476.05</b>
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>—</i>	<i>300.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>649.49</i>	<i>176.05</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>45.00</b>	<b>—</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>45.00</i>	<i>—</i>
<b>Refunds,</b>	<b>—</b>	<b>—</b>	<b>6.00</b>
<b>Agency, trust, and investment,</b>	<b>2,773.79</b>	<b>517.80</b>	<b>345.20</b>
<i>Taxes and licenses for State,</i>	<i>1,660.00</i>	<i>292.50</i>	<i>195.00</i>
<i>Taxes for county,</i>	<i>1,213.79</i>	<i>225.30</i>	<i>160.20</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>			
Revenue and offsets to outlays,	\$3,480.84	\$4,967.19	\$1,787.99
Premiums,	—	—	—
Municipal indebtedness,	—	649.49	476.05
Transfers and refunds,	—	45.00	6.00
Agency, trust, and investment,	2,773.79	517.80	345.20
<b>Total receipts,</b>	<b>\$6,254.63</b>	<b>\$6,179.48</b>	<b>\$2,615.24</b>
Balance on hand, including funds,	1,923.71	—	326.03
<b>GRAND TOTAL,</b>	<b>\$8,178.34</b>	<b>\$6,179.48</b>	<b>\$2,940.27</b>

Graded According to Population of 1915 — Continued.

## GROUP 60.

PAYMENTS.	Gosnold POPULATION 155	Mount Washington POPULATION 95	New Ashford POPULATION 92
<b>Maintenance,</b>	<b>\$2,245.86</b>	<b>\$2,909.88</b>	<b>\$1,809.26</b>
<i>Departmental,</i>	<i>2,151.94</i>	<i>2,901.88</i>	<i>1,809.26</i>
General government,	993.94	324.48	253.34
Protection of persons and property,	20.00	23.53	137.25
Health and sanitation,	68.51	2.65	56.53
Highways,	103.10	718.89	328.65
Charities,	—	238.00	8.40
Soldiers' benefits,	—	—	72.00
Schools,	880.93	1,523.58	898.36
Libraries,	34.46	—	15.98
Recreation,	—	—	—
Pensions,	—	—	—
Unclassified,	31.00	70.75	38.75
<i>Public service enterprises,</i>	<i>96.17</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—
Water,	—	—	—
All other,	96.17	—	—
<i>Cemeteries,</i>	<i>17.75</i>	<i>8.00</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest,</b>	<b>176.52</b>	<b>—</b>	<b>53.89</b>
<i>Loans, general purposes,</i>	<i>112.50</i>	<i>—</i>	<i>53.89</i>
<i>Loans, public service enterprises,</i>	<i>64.02</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays,</b>	<b>58.00</b>	<b>1,189.58</b>	<b>36.50</b>
<i>Departmental,</i>	<i>58.00</i>	<i>1,189.58</i>	<i>36.50</i>
General government,	58.00	—	—
Protection of persons and property,	—	—	36.50
Health and sanitation,	—	—	—
Highways,	—	1,189.58	—
Charities,	—	—	—
Schools,	—	—	—
Libraries,	—	—	—
Recreation,	—	—	—
Unclassified,	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—
Water,	—	—	—
All other,	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>747.50</b>	<b>1,517.22</b>	<b>591.19</b>
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>747.50</i>	<i>—</i>	<i>100.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>800.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>1,517.22</i>	<i>191.19</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers,</b>	<b>—</b>	<b>45.00</b>	<b>—</b>
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>45.00</i>	<i>—</i>
<b>Refunds,</b>	<b>—</b>	<b>—</b>	<b>6.00</b>
<b>Agency, trust, and investment,</b>	<b>2,773.79</b>	<b>517.80</b>	<b>345.20</b>
<i>Taxes and licenses for State,</i>	<i>1,560.00</i>	<i>292.50</i>	<i>195.00</i>
<i>Taxes for county,</i>	<i>1,213.79</i>	<i>225.30</i>	<i>150.20</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>			
Maintenance and interest,	\$2,422.38	\$2,909.88	\$1,863.15
Permanent debt (except from sinking funds),	747.50	—	100.00
Sinking fund requirements from revenue,	—	—	—
Outlays,	58.00	1,189.58	36.50
Permanent debt from sinking funds,	—	—	—
Bonds refunded, current year,	—	—	—
Temporary loans,	—	1,517.22	491.19
Transfers (except to sinking funds) and refunds,	—	45.00	6.00
Agency, trust, and investment,	2,773.79	517.80	345.20
<b>Total payments,</b>	<b>\$5,001.67</b>	<b>\$6,179.48</b>	<b>\$2,842.04</b>
<i>Balance on hand, including funds,</i>	<i>2,176.67</i>	<i>—</i>	<i>98.23</i>
<b>GRAND TOTAL,</b>	<b>\$8,178.34</b>	<b>\$6,179.48</b>	<b>\$2,940.27</b>

TABLE I. — *Summary of Financial Transactions. Towns*  
**AGGREGATES FOR 239 TOWNS.**

RECEIPTS.		POPULATION 393,102
<b>REVENUE.</b>		<b>\$8,606,419.31</b>
<b>General,</b>		<b>7,191,574.77</b>
<i>Taxes,</i>		<i>6,586,208.68</i>
Property and poll,		5,900,366.23
Corporation, bank, etc.,		684,842.35
<i>Licenses and permits,</i>		<i>92,882.92</i>
<i>Fines and forfeits,</i>		<i>17,608.18</i>
<i>Grants and gifts,</i>		<i>494,810.78</i>
For expenses,		467,677.61
For outlays,		27,132.97
<i>All other,</i>		<i>164.31</i>
<b>Commercial,</b>		<b>1,414,844.54</b>
<i>Special assessments,</i>		<i>50,648.68</i>
To meet expenses,		42,943.49
To meet outlays,		7,605.09
<i>Privileges,</i>		<i>118,974.08</i>
<i>Departmental,</i>		<i>47,927.86</i>
General government,		74,639.61
Protection of persons and property,		5,081.52
Health and sanitation,		26,784.75
Highways,		150,267.17
Charities,		144,877.59
Soldiers' benefits,		58,256.40
Schools,		4,404.01
Libraries,		2,463.24
Recreation,		10,487.64
Unclassified,		491,950.11
<i>Public service enterprises,</i>		<i>120,364.87</i>
Electric light,		367,005.74
Water,		4,579.50
All other,		38,267.48
<i>Cemeteries,</i>		<i>189,934.50</i>
<i>Interest,</i>		<i>17,643.09</i>
On sinking funds,		96,807.00
On trust and investment funds,		75,484.41
All other,		
<b>NON-REVENUE.</b>		<b>\$7,820,226.86</b>
<b>Offsets to outlays,</b>		<b>492,963.59</b>
<i>Departmental,</i>		<i>464,877.21</i>
<i>Public service enterprises,</i>		<i>28,086.38</i>
<i>Cemeteries,</i>		<i>-</i>
<b>Municipal indebtedness,</b>		<b>5,115,468.56</b>
<i>Loans, general purposes,</i>		<i>549,889.83</i>
<i>Loans, public service enterprises,</i>		<i>173,184.00</i>
<i>Loans, cemeteries,</i>		<i>3,500.00</i>
<i>Bonds refunded, current year,</i>		<i>11,670.00</i>
<i>Temporary loans (including revenue loans),</i>		<i>4,349,206.71</i>
<i>Unpaid warrants or orders, current year,</i>		<i>86,962.19</i>
<i>Premiums,</i>		<i>1,055.83</i>
<b>Transfers,</b>		<b>176,769.62</b>
<i>From sinking funds,</i>		<i>38,658.42</i>
<i>All other,</i>		<i>138,111.20</i>
<b>Refunds,</b>		<b>36,364.78</b>
<b>Agency, trust, and investment,</b>		<b>1,998,660.31</b>
<i>Taxes and licenses for State,</i>		<i>1,062,887.14</i>
<i>Taxes for county,</i>		<i>597,373.65</i>
<i>Reimbursements for grade crossings,</i>		<i>333,563.92</i>
<i>Sinking and other permanent funds,</i>		<i>4,856.60</i>
<i>All other,</i>		<i>-</i>
<b>RECAPITULATION.</b>		
Revenue and offsets to outlays,		\$9,099,382.90
Premiums,		1,055.83
Municipal indebtedness,		5,114,412.73
Transfers and refunds,		213,134.40
Agency, trust, and investment,		1,998,660.31
<b>Total receipts,</b>		<b>\$16,426,646.17</b>
<i>Balance on hand, including funds,</i>		<i>1,520,803.31</i>
<b>GRAND TOTAL,</b>		<b>\$17,947,449.48</b>

<sup>1</sup> Includes \$949.74 from administration of trust funds.<sup>2</sup> Includes \$2,900.04 guarantee deposit used.

## Graded According to Population of 1915 — Concluded.

## AGGREGATES FOR 239 TOWNS.

PAYMENTS.	POPULATION 393,102
<b>Maintenance,</b> . . . . .	<b>\$7,005,393.84</b>
<i>Departmental,</i> . . . . .	<i>6,644,641.39</i>
General government,	587,579.11
Protection of persons and property,	671,873.62
Health and sanitation,	154,265.73
Highways,	1,438,011.14
Charities,	589,821.35
Soldiers' benefits,	172,317.35
Schools,	2,653,449.74
Libraries,	149,650.85
Recreation,	54,142.40
Pensions,	1,359.44
Unclassified,	172,070.66
<i>Public service enterprises,</i> . . . . .	<i>290,095.97</i>
Electric light,	111,641.74
Water,	175,242.28
All other,	3,211.95
<i>Cemeteries,</i> . . . . .	<i>68,004.82</i>
<i>Administration of trust funds,</i> . . . . .	<i>2,161.66</i>
<b>Interest,</b> . . . . .	<b>368,858.86</b>
<i>Loans, general purposes,</i> . . . . .	<i>233,930.63</i>
<i>Loans, public service enterprises,</i> . . . . .	<i>134,614.91</i>
<i>Loans, cemeteries,</i> . . . . .	<i>313.32</i>
<b>Outlays,</b> . . . . .	<b>2,072,134.25</b>
<i>Departmental,</i> . . . . .	<i>1,780,321.47</i>
General government,	79,305.95
Protection of persons and property,	77,568.38
Health and sanitation,	62,668.71
Highways,	1,129,964.39
Charities,	4,505.33
Schools,	380,948.48
Libraries,	6,419.18
Recreation,	29,617.63
Unclassified,	9,823.42
<i>Public service enterprises,</i> . . . . .	<i>284,702.87</i>
Electric light,	41,756.47
Water,	240,229.07
All other,	2,717.33
<i>Cemeteries,</i> . . . . .	<i>6,609.91</i>
<b>Municipal indebtedness,</b> . . . . .	<b>4,889,717.36</b>
<i>From sinking funds,</i> . . . . .	<i>38,658.42</i>
<i>From revenue and other sources,</i> . . . . .	<i>1,668,223.31</i>
<i>Bonds refunded, current year,</i> . . . . .	<i>11,670.00</i>
<i>Temporary loans (including revenue loans),</i> . . . . .	<i>4,136,633.00</i>
<i>Warrants or orders, previous years,</i> . . . . .	<i>34,632.63</i>
<b>Transfers,</b> . . . . .	<b>176,769.62</b>
<i>To sinking funds from revenue,</i> . . . . .	<i>39,728.50</i>
<i>All other,</i> . . . . .	<i>137,041.12</i>
<b>Refunds,</b> . . . . .	<b>36,364.78</b>
<b>Agency, trust, and investment,</b> . . . . .	<b>2,021,208.56</b>
<i>Taxes and licenses for State,</i> . . . . .	<i>1,062,900.64</i>
<i>Taxes for county,</i> . . . . .	<i>697,666.62</i>
<i>Expenditures for grade crossings,</i> . . . . .	<i>-</i>
<i>Sinking and other permanent funds,</i> . . . . .	<i>355,805.70</i>
<i>All other,</i> . . . . .	<i>4,836.60</i>
<b>RECAPITULATION.</b>	
Maintenance and interest,	\$7,374,252.70
Permanent debt (except from sinking funds),	1,668,223.31
Sinking fund requirements from revenue,	39,728.50
Outlays,	2,072,134.25
Permanent debt from sinking funds,	38,658.42
Bonds refunded, current year,	11,670.00
Temporary loans,	4,171,165.63
Transfers (except to sinking funds) and refunds,	173,405.90
Agency, trust, and investment,	2,021,208.56
<b>Total payments,</b> . . . . .	<b>\$16,570,447.27</b>
<i>Balance on hand, including funds,</i> . . . . .	<i>1,377,002.21</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$17,947,449.48</b>

1 Includes \$750 school debt paid from investment fund and \$4,000 paid from premiums of previous years.



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DIVISION B.

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INDEBTEDNESS.

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TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1915.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
Barnstable, . . . . .	\$48,000.00	\$38,000.00	—	—	—	\$10,000.00	—	—
Uxbridge, . . . . .	111,000.00	28,400.00	—	\$72,500.00	—	10,000.00	—	—
Randolph, . . . . .	196,200.00	57,400.00	—	129,000.00	—	108,800.00	—	—
Agawam, . . . . .	158,000.00	14,000.00	—	—	—	15,000.00	—	—
Lee, . . . . .	70,000.00	40,000.00	—	—	—	30,000.00	—	—
Dudley, . . . . .	94,000.00	2,000.00	—	92,000.00	—	—	—	—
Rockport, . . . . .	111,168.63	13,000.00	—	88,000.00	—	10,000.00	—	\$108.63
Provincetown, . . . . .	89,000.00	25,000.00	—	64,050.00	—	—	—	—
Warren, . . . . .	17,850.00	3,850.00	—	—	—	14,000.00	—	—
Templeton, . . . . .	23,266.67	7,500.00	—	15,766.67	—	—	—	—
Dracut, . . . . .	26,000.00	16,000.00	—	—	—	10,000.00	—	—
Williamstown, . . . . .	6,220.50	6,200.00	—	—	—	—	—	20.50
Falmouth, . . . . .	253,500.00	33,000.00	—	220,500.00	—	—	—	—
Dalton, . . . . .	26,412.69	26,412.69	—	—	—	—	—	—
Foxborough, . . . . .	14,900.04	2,000.00	—	—	—	10,000.00	1 \$2,900.04	—
East Bridgewater, . . . . .	205,507.50	38,400.00	—	142,107.50	—	25,000.00	—	—
Medfield, . . . . .	2,000.00	2,000.00	—	—	—	—	—	—
Hardwick, . . . . .	32,000.00	32,000.00	—	—	—	—	—	—
Barre, . . . . .	25,000.00	4,000.00	—	9,000.00	—	—	—	—
Oxford, . . . . .	67,920.00	32,920.00	—	—	—	35,000.00	—	—
Somerset, . . . . .	22,800.00	15,300.00	—	—	—	—	—	—
Leicester, . . . . .	59,250.00	54,750.00	—	—	—	7,500.00	—	—
Aburam, . . . . .	34,840.00	21,600.00	—	—	—	4,500.00	—	—
Westport, . . . . .	59,500.00	49,500.00	—	—	—	10,000.00	—	—
Billerica, . . . . .	300,000.00	140,000.00	—	160,000.00	—	—	—	—
Lenox, . . . . .	58,700.00	58,700.00	—	—	—	—	—	—
Nantucket, . . . . .	64,805.09	64,805.09	—	—	—	—	—	—
Holbrook, . . . . .	131,500.00	16,500.00	—	100,000.00	—	15,000.00	—	—
North Brookfield, . . . . .	43,000.00	—	—	—	—	—	—	—
Manchester, . . . . .	367,000.00	249,000.00	—	33,000.00	—	10,000.00	—	—
Medway, . . . . .	137,853.69	3,353.69	—	113,000.00	—	—	—	—
Westford, . . . . .	11,000.00	11,000.00	—	108,000.00	—	26,500.00	—	—
Pepperell, . . . . .	149,550.00	—	—	—	—	—	—	—
Sutton, . . . . .	5,000.00	5,000.00	—	119,550.00	—	30,000.00	—	—
Cohasset, . . . . .	56,000.00	36,000.00	—	—	—	20,000.00	—	—
Shrewsbury, . . . . .	98,800.00	1,500.00	—	\$7,300.00	—	10,000.00	—	—



Holliston,	41,465.56	4,465.56	-	65,000.00	37,000.00
Ayer,	81,250.00	16,250.00	-	-	-
Seekonk,	16,500.00	4,000.00	-	-	12,500.00
West Bridgewater,	115,925.00	7,825.00	-	98,100.00	10,000.00
Deerfield,	56,200.00	41,200.00	-	-	15,000.00
Bourne,	100,200.00	90,200.00	-	-	10,000.00
Hadley,	28,000.00	28,000.00	-	-	-
Hanover,	25,000.00	9,500.00	-	-	15,500.00
Hopedale,	-	-	-	-	-
Seituate,	99,200.00	64,200.00	-	-	35,000.00
Hafield,	112,300.00	45,300.00	-	50,000.00	17,000.00
Norton,	34,400.00	24,400.00	-	-	10,000.00
Lancaster,	11,000.00	9,000.00	-	2,000.00	-
Kingston,	13,550.00	3,000.00	-	6,550.00	4,000.00
Swansea,	5,000.00	5,000.00	-	-	-
Wilbraham,	308.40	-	308.40	-	-
Holden,	61,000.00	4,000.00	-	57,000.00	-
Dighton,	12,500.00	10,500.00	-	-	2,000.00
Hopkinton,	77,800.00	32,000.00	-	15,800.00	30,000.00
Sharon,	91,300.00	10,000.00	-	53,000.00	28,300.00
Wrentham,	54,400.00	-	-	54,400.00	-
Acushnet,	17,000.00	17,000.00	-	-	-
Groveland,	72,600.00	7,100.00	-	60,000.00	5,500.00
Weston,	14,000.00	14,000.00	-	-	-
Groton,	56,700.00	37,200.00	-	6,000.00	13,500.00
Wilmington,	57,570.00	34,570.00	-	-	23,000.00
Hull,	343,302.00	230,200.00	-	41,502.00	76,600.00
Shirley,	4,100.00	4,100.00	-	-	-
Rehoboth,	-	-	-	-	-
Charlton,	12,500.00	-	-	-	12,500.00
Douglas,	38,000.00	-	-	-	-
Harwich,	15,480.00	7,480.00	-	38,000.00	8,000.00
Avon,	41,800.00	13,300.00	-	18,500.00	10,000.00
Uxton,	5,000.00	-	-	-	5,000.00
Williamsburg,	70,180.00	7,180.00	-	50,000.00	13,000.00
Merrimac,	80,303.30	8,400.00	-	72,400.00	-
Belchertown,	15,229.87	-	-	-	15,000.00
Ashburnham,	31,720.00	4,000.00	-	22,720.00	5,000.00
Brookfield,	41,323.33	19,500.00	-	16,000.00	6,000.00
Georgetown,	17,000.00	-	-	17,000.00	-

1 Guarantee deposit used.

8.30

229.87

25.83

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1915 — Continued.*

	TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
							Revenue	Other	
Upton, .	.	\$3,200.00	\$3,200.00	—	—	—	—	—	—
Wayland, .	.	97,500.00	72,500.00	—	—	—	\$25,000.00	—	—
Ashland, .	.	60,668.09	2,500.00	—	\$18,000.00	—	10,000.00	—	\$198.09
Bellingham, .	.	12,500.00	6,500.00	—	—	—	6,000.00	—	—
East Longmeadow, .	.	59,200.00	10,000.00	—	40,500.00	—	8,700.00	—	—
Duxbury, .	.	47,666.66	32,666.66	—	—	—	15,000.00	—	—
Stockbridge, .	.	55,000.00	55,000.00	—	—	—	—	—	—
Southborough, .	.	23,500.00	23,500.00	—	—	—	—	—	—
Rutland, .	.	39,500.00	15,700.00	—	14,800.00	—	9,000.00	—	—
Hamilton, .	.	32,880.00	7,880.00	—	—	—	25,000.00	—	2.00
Sheffield, .	.	2.00	—	—	—	—	—	—	25.00
Colrain, .	.	6,785.00	6,785.00	—	—	—	—	—	—
Dennis, .	.	14,356.22	4,856.22	—	—	—	9,500.00	—	—
Townsend, .	.	6,500.00	1,500.00	—	—	—	5,000.00	—	—
Raynham, .	.	—	—	—	—	—	—	—	—
Northborough, .	.	—	—	—	—	—	—	—	—
Hanson, .	.	15,339.35	—	—	—	—	15,000.00	—	339.35
Longmeadow, .	.	93,650.00	46,650.00	—	37,000.00	—	10,000.00	—	—
Northfield, .	.	53,000.00	36,000.00	—	—	—	17,000.00	—	—
Marshfield, .	.	17,000.00	12,000.00	—	—	—	5,000.00	—	—
Salisbury, .	.	25,000.00	10,000.00	—	—	—	15,000.00	—	—
Carver, .	.	25,800.00	10,800.00	—	—	—	15,000.00	—	—
Sherborn, .	.	31,500.00	12,500.00	—	—	—	19,000.00	—	—
Essex, .	.	22,180.00	13,680.00	—	—	\$2,500.00	6,000.00	—	—
Chatham, .	.	1,000.00	—	—	—	—	1,000.00	—	—
Freetown, .	.	13,000.00	13,000.00	—	—	—	—	—	—
Surbridge, .	.	6,500.00	500.00	—	—	—	6,000.00	—	—
Lunenburg, .	.	26,050.00	500.00	—	16,050.00	—	9,500.00	—	—
Westminster, .	.	13,000.00	13,000.00	—	—	—	—	—	—
Newbury, .	.	29,000.00	25,500.00	—	—	—	3,500.00	—	—
Buckland, .	.	19,900.00	12,400.00	—	—	—	7,500.00	—	—
Norwell, .	.	—	—	—	—	—	—	—	—
Cheshire, .	.	6,840.00	6,840.00	—	—	—	—	—	—
West Newbury, .	.	17,000.00	15,000.00	—	—	—	2,000.00	—	—
Salem, .	.	41,000.00	16,000.00	—	—	—	25,000.00	—	—
Lakeville, .	.	12,000.00	12,000.00	—	—	—	—	—	—

TOWNS UNDER 5,000 POPULATION.

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[illegible]

**1 In anticipation of State highway reimbursement.**

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1915 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
Lanesborough, . . . . .	\$18,431.67	\$11,600.00	—	—	—	\$6,000.00	1 \$831.67	—
Uttubardston, . . . . .	21,200.00	7,200.00	—	—	—	14,000.00	—	—
Wenham, . . . . .	1,000.00	1,000.00	—	—	—	—	—	—
New Marlborough, . . . . .	8,000.00	4,000.00	—	—	—	4,000.00	—	—
Dover, . . . . .	—	—	—	—	—	—	—	—
Ashfield, . . . . .	4,950.00	2,950.00	—	—	—	2,000.00	—	—
Berkley, . . . . .	2,000.00	—	—	—	—	2,000.00	—	—
Charlément, . . . . .	1,000.00	1,000.00	—	—	—	—	—	—
Becket, . . . . .	—	—	—	—	—	—	—	—
Tyngsborough, . . . . .	24,350.00	16,350.00	—	—	—	8,000.00	—	—
Gill, . . . . .	7,507.12	2,000.00	—	—	—	4,500.00	—	\$1,007.12
Southampton, . . . . .	11,752.64	7,720.00	—	—	—	4,000.00	—	32.64
Wellfleet, . . . . .	21,570.56	13,025.00	—	—	—	8,500.00	—	45.56
Brimfield, . . . . .	—	6,200.00	—	—	—	3,000.00	—	—
Mendon, . . . . .	9,200.00	—	—	—	—	—	—	—
Ashby, . . . . .	—	—	—	—	—	—	—	—
Berlin, . . . . .	—	—	—	—	—	—	—	—
Royalston, . . . . .	5,000.00	—	—	—	—	5,000.00	—	—
Granby, . . . . .	—	—	—	—	—	—	—	—
Enfield, . . . . .	173.42	—	—	—	—	—	—	173.42
Princeton, . . . . .	13,650.00	650.00	—	—	—	—	—	—
Barnardston, . . . . .	2,000.00	2,000.00	—	\$13,000.00	—	4,500.00	—	157.91
Granville, . . . . .	6,657.91	2,500.00	—	—	—	5,000.00	—	—
Boylston, . . . . .	7,600.00	—	\$500.00	7,100.00	—	—	—	—
Brewster, . . . . .	13,400.00	10,400.00	—	—	—	3,000.00	—	—
Leverett, . . . . .	2,000.00	—	—	—	—	2,000.00	—	—
Bolton, . . . . .	9,400.00	3,400.00	—	—	—	4,000.00	—	—
Burlington, . . . . .	17,000.00	15,000.00	—	—	—	2,000.00	2 \$2,000.00	—
Petersham, . . . . .	—	—	—	—	—	—	—	—
Boxford, . . . . .	—	—	—	—	—	—	—	—
Dana, . . . . .	12,550.00	4,550.00	—	—	—	8,000.00	—	—
Hampden, . . . . .	7,000.00	—	—	—	—	7,000.00	—	—
Truro, . . . . .	1,600.00	1,600.00	—	—	—	—	—	—
Cumington, . . . . .	2,950.00	150.00	—	—	—	—	—	2,800.00
Halifax, . . . . .	12,100.00	2,100.00	—	—	—	10,000.00	—	—
New Salem, . . . . .	3,150.00	150.00	—	—	—	3,000.00	—	—

## TOWNS UNDER 5,000 POPULATION.

275

Blandford,	7,280.00	—	—	—	4,000.00	197.41
Worthington,	4,000.00	—	—	—	—	—
Egremont,	—	—	—	—	—	178.03
Flympton,	1,600.00	—	—	—	2,500.00	—
Richmond,	4,000.00	—	—	—	2,000.00	880.80
Sandsfield,	3,270.00	—	—	—	2,000.00	—
Westminster,	1,200.00	—	—	—	—	—
Eastham,	3,440.00	—	—	—	2,000.00	—
Oakham,	—	—	—	—	2,000.00	—
Savoy,	2,900.00	—	—	—	3,000.00	—
Havock,	—	200.00	—	—	900.00	—
Pelham,	4,200.00	—	—	—	1,600.00	—
Cardle,	4,000.00	—	—	—	—	—
Warwick,	1,200.00	—	—	—	2,000.00	—
Paxton,	6,500.00	—	—	—	1,300.00	—
New Braintree,	1,200.00	475.00	—	—	1,500.00	—
Otis,	200.00	500.00	—	—	—	1,015.86
West Tisbury,	—	—	—	—	—	—
Westhampton,	600.00	—	—	—	2,000.00	—
Florida,	2,000.00	—	—	—	—	—
Hawley,	1,250.00	—	—	—	3,000.00	—
Greenwich,	1,650.00	—	—	—	1,200.00	—
Rowe,	2,154.72	450.00	—	—	—	204.72
Phillipston,	4,000.00	—	—	—	4,000.00	—
Wendell,	—	—	—	—	—	27.85
Heath,	1,348.11	—	—	—	1,000.00	348.11
Plainfield,	2,100.00	—	—	—	800.00	—
Windsor,	—	—	—	—	—	—
Dunstable,	1,300.00	—	—	—	500.00	—
Monterey,	4,184.40	584.40	—	—	—	—
Leyden,	4,925.05	—	—	—	—	—
Wales,	—	—	—	—	—	—
Tyringham,	2,500.00	—	—	—	1,000.00	—
Bostonborough,	4,350.00	—	—	—	4,200.00	—
Middlefield,	2,500.00	150.00	—	—	2,500.00	—
Prescott,	1,500.00	—	—	—	1,500.00	—
Monroe,	750.00	—	—	—	500.00	—
Shutesbury,	1,000.00	—	—	—	1,000.00	—
Goshen,	2,000.00	—	—	—	500.00	—
Chilmark,	1,000.00	—	—	—	—	—

<sup>2</sup> In anticipation of State highway reimbursement.<sup>1</sup> Temporary borrowing from trust fund.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1915 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
Washington, . . . . .	\$58.20	—	—	—	—	—	—	\$58.20
Alford, . . . . .	1,228.37	—	\$350.00	—	—	—	—	878.37
Waspicee, . . . . .	9,300.00	\$4,300.00	—	—	—	\$5,000.00	—	—
Montgomery, . . . . .	2,040.00	1,040.00	—	—	—	1,000.00	—	—
Tolland, . . . . .	3,380.44	—	—	—	—	—	—	3,380.44
Peru, . . . . .	2,156.19	400.00	—	—	—	1,500.00	—	256.19
Gay Head, . . . . .	1,000.00	—	—	—	—	—	—	—
Holland, . . . . .	1,000.00	1,000.00	—	—	—	—	—	—
Cosnold, . . . . .	3,237.50	2,000.00	—	\$1,237.50	—	—	—	—
Mount Washington, . . . . .	649.49	—	—	—	—	—	—	649.49
New Ashford, . . . . .	976.05	800.00	—	—	—	—	—	176.05
239 Towns, . . . . .	\$7,795,755.06	\$3,134,750.41	\$3,617.80	\$3,265,482.67	\$7,270.00	\$1,345,175.00	\$12,431.71	\$27,027.47

TABLE III. — *Relation of Indebtedness to Valuation — 1915.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1915, together with the supplemental assessment of December, 1915, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, such as those found in the towns of Foxborough, Bedford, Lanesborough, Bolton, and Warwick, and warrants or orders, is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 45 towns which showed no funded or fixed debt.

Towns. (Population under 5,000)	Popu- lation of 1915	Percent- age of Net Debt of Valua- tion	Valuation of 1915	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Littleton, . . . . .	1,228	6.5	\$1,266,194	\$82,750.00	-	\$82,750.00
2 East Bridgewater, . . . . .	3,689	6.2	2,901,169	180,507.50	-	180,507.50
3 Medway, . . . . .	2,946	6.1	1,832,680	111,358.69	-	111,358.69
4 Merrimac, . . . . .	2,101	5.8	1,396,476	80,800.00	-	80,800.00
5 West Bridgewater, . . . . .	2,741	5.6	1,875,074	105,925.00	-	105,925.00
6 Pepperell, . . . . .	2,839	5.1	2,355,442	119,550.00	-	119,550.00
7 Groveland, . . . . .	2,377	4.8	1,386,298	67,100.00	-	67,100.00
8 West Brookfield, . . . . .	1,288	4.4	1,051,401	46,691.50	-	46,691.50
9 Agawam, . . . . .	4,655	4.4	3,271,785	143,000.00	-	143,000.00
10 Millis, . . . . .	1,442	4.3	1,475,059	85,350.00	\$22,482.45	62,867.55
11 Tisbury, . . . . .	1,324	4.2	2,158,536	91,100.00	-	91,100.00
12 Russell, . . . . .	1,104	4.2	1,784,891	75,100.00	-	75,100.00
13 Billerica, . . . . .	3,246	3.9	5,507,928	300,000.00	84,134.67	215,865.33
14 Dudley, . . . . .	4,373	3.8	2,501,264	94,000.00	-	94,000.00
15 Holbrook, . . . . .	2,948	3.7	1,782,825	116,500.00	49,802.52	66,697.48
16 Provincetown, . . . . .	4,298	3.6	2,452,213	89,050.00	-	89,050.00
17 East Longmeadow, . . . . .	1,939	3.6	1,407,095	50,500.00	-	50,500.00
18 Mattapoisett, . . . . .	1,352	3.5	2,346,428	83,119.00	-	83,119.00
19 Ashland, . . . . .	2,005	3.5	1,434,985	50,500.00	-	50,500.00
20 Hatfield, . . . . .	2,630	3.5	2,047,646	95,300.00	23,684.56	71,615.44
21 Williamsburg, . . . . .	2,118	3.5	1,214,010	57,150.00	14,727.22	42,422.78
22 Plainville, . . . . .	1,408	3.5	1,055,460	36,800.00	-	36,800.00
23 Wrentham, . . . . .	2,414	3.4	1,605,450	54,400.00	-	54,400.00
24 Bedford, . . . . .	1,365	3.4	1,988,789	66,700.00	-	66,700.00
25 Rutland, . . . . .	1,895	3.2	943,170	30,500.00	-	30,500.00
26 Holden, . . . . .	2,614	3.2	1,910,232	61,000.00	-	61,000.00
27 Randolph, . . . . .	4,734	3.1	3,167,150	166,200.00	69,559.73	96,640.27
28 Shrewsbury, . . . . .	2,794	3.0	2,978,363	88,800.00	-	88,800.00
29 Douglas, . . . . .	2,179	2.8	1,335,060	38,000.00	-	38,000.00
30 Avon, . . . . .	2,164	2.8	1,126,528	31,800.00	-	31,800.00
31 Ayer, . . . . .	2,779	2.6	2,439,172	81,250.00	18,039.71	63,210.29
32 Rockport, . . . . .	4,351	2.5	4,085,090	101,000.00	-	101,000.00
33 Northfield, . . . . .	1,782	2.4	1,510,986	36,000.00	-	36,000.00
34 Whately, . . . . .	1,118	2.4	759,836	18,000.00	-	18,000.00
35 Uxbridge, . . . . .	4,921	2.3	4,360,270	101,000.00	-	101,000.00
36 Brookfield, . . . . .	2,059	2.3	1,538,107	35,500.00	-	35,500.00
37 Ashburnham, . . . . .	2,059	2.3	1,165,865	26,720.00	-	26,720.00
38 Leicester, . . . . .	3,322	2.2	2,514,107	54,750.00	-	54,750.00
39 Tyngsborough, . . . . .	967	2.2	753,430	16,350.00	-	16,350.00
40 Hull, . . . . .	2,290	2.2	9,221,893	271,702.00	72,780.35	198,921.65
41 Marion, . . . . .	1,487	2.1	5,630,830	117,750.00	-	117,750.00
42 Middleton, . . . . .	1,308	2.0	923,994	18,700.00	-	18,700.00
43 Westport, . . . . .	3,262	2.0	2,456,575	49,500.00	-	49,500.00
44 Chester, . . . . .	1,344	1.9	854,481	16,250.00	-	16,250.00
45 Manchester, . . . . .	2,945	1.8	20,052,880	367,000.00	-	367,000.00
46 Longmeadow, . . . . .	1,782	1.8	3,616,360	83,650.00	18,422.20	65,227.80
47 Clarksburg, . . . . .	1,114	1.7	299,414	5,200.00	-	5,200.00
48 Lincoln, . . . . .	1,310	1.7	5,173,511	114,000.00	27,051.01	86,948.99
49 North Brookfield, . . . . .	2,947	1.6	2,045,584	33,000.00	-	33,000.00
50 Wilmington, . . . . .	2,330	1.6	2,109,711	34,570.00	-	34,570.00
51 Sharon, . . . . .	2,468	1.6	3,997,095	63,000.00	-	63,000.00
52 Oxford, . . . . .	3,476	1.6	2,108,931	32,920.00	-	32,920.00
53 Deerfield, . . . . .	2,739	1.6	2,651,768	41,200.00	-	41,200.00
54 Burlington, . . . . .	751	1.5	973,437	15,000.00	-	15,000.00
55 Wellfleet, . . . . .	936	1.5	856,895	13,025.00	-	13,025.00
56 Lanesborough, . . . . .	1,089	1.5	781,737	11,600.00	-	11,600.00
57 Sterling, . . . . .	1,403	1.5	1,370,079	20,250.00	-	20,250.00
58 Savoy, . . . . .	524	1.5	196,755	2,900.00	-	2,900.00
59 Norton, . . . . .	2,587	1.5	1,676,800	24,400.00	-	24,400.00
60 Falmouth, . . . . .	3,917	1.4	16,991,255	253,500.00	10,825.74	242,674.26
61 Erving, . . . . .	1,168	1.4	1,100,898	19,600.00	3,915.82	15,684.18
62 Leyden, . . . . .	344	1.4	246,671	3,500.00	-	3,500.00
63 Acushnet, . . . . .	2,387	1.4	1,217,710	17,000.00	-	17,000.00
64 Auburn, . . . . .	3,281	1.4	1,786,575	24,840.00	-	24,840.00
65 Nantucket, . . . . .	3,166	1.4	4,674,185	64,805.09	-	64,805.09
66 West Newbury, . . . . .	1,629	1.3	1,115,974	15,000.00	-	15,000.00
67 North Reading, . . . . .	1,292	1.3	993,306	13,350.00	-	13,350.00
68 Boylston, . . . . .	783	1.3	570,825	7,600.00	-	7,600.00
69 Hopkinton, . . . . .	2,475	1.3	1,985,402	47,800.00	21,459.19	26,340.81
70 Sudbury, . . . . .	1,206	1.3	1,615,970	21,000.00	-	21,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1915 — Continued.*

TOWNS. (Population under 5,000)	Popu- lation of 1915	Percent- age of Net Debt of Valua- tion	Valuation of 1915	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
71 Westminster, . . . . .	1,594	1.3	\$1,002,925	\$13,000.00	-	\$13,000.00
72 Southampton, . . . . .	950	1.3	602,789	7,720.00	-	7,720.00
73 Hadley, . . . . .	2,666	1.3	2,231,764	28,000.00	-	28,000.00
74 Lee, . . . . .	4,481	1.3	3,192,491	40,000.00	-	40,000.00
75 Georgetown, . . . . .	2,058	1.2	1,377,270	17,000.00	-	17,000.00
76 Wayland, . . . . .	2,033	1.2	3,018,196	72,500.00	\$35,452.19	37,047.81
77 Essex, . . . . .	1,677	1.2	1,325,773	16,180.00	-	16,180.00
78 Stockbridge, . . . . .	1,901	1.2	4,517,515	55,000.00	-	55,000.00
79 Bourne, . . . . .	2,672	1.2	7,409,125	90,200.00	-	90,200.00
80 Mashpee, . . . . .	263	1.2	358,760	4,300.00	-	4,300.00
81 Brewster, . . . . .	783	1.2	883,995	10,400.00	-	10,400.00
82 Templeton, . . . . .	4,081	1.1	2,025,073	23,266.67	-	23,266.67
83 Freetown, . . . . .	1,663	1.1	1,145,260	13,000.00	-	13,000.00
84 New Ashford, . . . . .	92	1.1	73,670	800.00	-	800.00
85 Scituate, . . . . .	2,661	1.1	5,938,950	64,200.00	-	64,200.00
86 Monterey, . . . . .	358	1.1	387,695	4,184.40	-	4,184.40
87 West Boylston, . . . . .	1,318	1.1	1,029,610	11,000.00	-	11,000.00
88 Paxton, . . . . .	471	1.1	421,493	4,500.00	-	4,500.00
89 Blandford, . . . . .	623	1.1	692,964	7,280.00	-	7,280.00
90 Sandwich, . . . . .	1,500	1.0	1,525,350	16,000.00	-	16,000.00
91 Sunderland, . . . . .	1,278	1.0	725,267	7,500.00	-	7,500.00
92 Lunenburg, . . . . .	1,610	1.0	1,615,154	16,550.00	-	16,550.00
93 Hardwick, . . . . .	3,596	1.0	3,135,484	32,000.00	-	32,000.00
94 Southborough, . . . . .	1,898	1.0	2,364,784	23,500.00	-	23,500.00
95 Dana, . . . . .	712	1.0	468,883	4,550.00	-	4,550.00
96 Princeton, . . . . .	800	1.0	1,415,147	13,650.00	-	13,650.00
97 Pelham, . . . . .	499	1.0	441,302	4,200.00	-	4,200.00
98 Buckland, . . . . .	1,569	0.9	2,041,021	25,500.00	6,244.42	19,255.58
99 Groton, . . . . .	2,333	0.9	4,595,237	43,200.00	-	43,200.00
100 Lakeville, . . . . .	1,491	0.9	1,284,540	12,000.00	-	12,000.00
101 Nahant, . . . . .	1,387	0.9	8,439,491	78,600.00	-	78,600.00
102 Hubbardston, . . . . .	1,084	0.9	793,775	7,200.00	-	7,200.00
103 Norwell, . . . . .	1,563	0.9	1,384,674	12,400.00	-	12,400.00
104 Duxbury, . . . . .	1,921	0.8	3,905,044	32,666.66	-	32,666.66
105 Mendon, . . . . .	933	0.8	742,305	6,200.00	-	6,200.00
106 Somerset, . . . . .	3,377	0.8	1,837,798	15,300.00	-	15,300.00
107 Rowley, . . . . .	1,481	0.8	2,049,156	16,580.00	-	16,580.00
108 Holland, . . . . .	159	0.8	123,760	1,000.00	-	1,000.00
109 Rowe, . . . . .	424	0.8	252,521	1,950.00	-	1,950.00
110 Cheshire, . . . . .	1,535	0.8	888,289	6,840.00	-	6,840.00
111 Sandisfield, . . . . .	564	0.8	434,528	3,270.00	-	3,270.00
112 Stow, . . . . .	1,127	0.7	1,476,537	11,000.00	-	11,000.00
113 Colrain, . . . . .	1,829	0.7	916,439	6,760.00	-	6,760.00
114 Edgartown, . . . . .	1,276	0.7	1,429,475	10,399.00	-	10,399.00
115 Eastham, . . . . .	545	0.7	479,495	3,440.00	-	3,440.00
116 Lenox, . . . . .	3,242	0.7	8,477,062	58,700.00	-	58,700.00
117 Plainfield, . . . . .	375	0.7	195,573	1,300.00	-	1,300.00
118 Shelburne, . . . . .	1,484	0.7	1,961,266	27,000.00	14,117.54	12,882.46
119 Montgomery, . . . . .	230	0.6	160,815	1,040.00	-	1,040.00
120 Conway, . . . . .	1,220	0.6	836,230	5,400.00	-	5,400.00
121 Huntington, . . . . .	1,427	0.6	774,305	5,000.00	-	5,000.00
122 Bellingham, . . . . .	1,953	0.6	1,025,145	6,500.00	-	6,500.00
123 Dracont, . . . . .	4,022	0.6	2,589,538	16,000.00	-	16,000.00
124 Richmond, . . . . .	564	0.6	654,269	4,000.00	-	4,000.00
125 Oak Bluffs, . . . . .	1,245	0.6	2,004,325	12,235.00	-	12,235.00
126 Goshen, . . . . .	289	0.6	245,952	1,500.00	-	1,500.00
127 Dighton, . . . . .	2,499	0.6	1,732,867	10,500.00	-	10,500.00
128 Lynnfield, . . . . .	1,112	0.6	1,345,205	8,000.00	-	8,000.00
129 Pembroke, . . . . .	1,337	0.6	1,246,735	7,410.00	-	7,410.00
130 Salisbury, . . . . .	1,717	0.6	1,709,445	10,000.00	-	10,000.00
131 Kingston, . . . . .	2,580	0.6	1,706,196	9,550.00	-	9,550.00
132 Carlisle, . . . . .	490	0.6	660,527	4,000.00	303.13	3,696.87
133 Sherborn, . . . . .	1,666	0.5	2,397,878	12,500.00	-	12,500.00
134 Hawley, . . . . .	427	0.5	245,158	1,250.00	-	1,250.00
135 Carver, . . . . .	1,701	0.5	2,119,350	10,800.00	-	10,800.00
136 Dalton, . . . . .	3,858	0.5	5,717,438	26,412.69	-	26,412.69
137 Cranville, . . . . .	784	0.5	541,334	2,500.00	-	2,500.00
138 Barre, . . . . .	3,476	0.5	2,832,245	13,000.00	-	13,000.00
139 Westford, . . . . .	2,843	0.5	2,426,079	11,000.00	-	11,000.00
140 New Marlborough, . . . . .	1,030	0.4	894,885	4,000.00	-	4,000.00
141 Bolton, . . . . .	768	0.4	782,831	3,400.00	-	3,400.00
142 Marshfield, . . . . .	1,725	0.4	2,801,453	12,000.00	-	12,000.00
143 Tyngsfield, . . . . .	327	0.4	353,277	1,500.00	-	1,500.00
144 Westwood, . . . . .	1,448	0.4	4,511,538	19,000.00	-	19,000.00
145 Hanover, . . . . .	2,666	0.4	2,287,980	9,500.00	-	9,500.00
146 Harwich, . . . . .	2,179	0.4	1,817,658	7,480.00	-	7,480.00
147 Yarmouth, . . . . .	1,415	0.4	2,557,779	10,500.00	-	10,500.00
148 Barnstable, . . . . .	4,995	0.4	9,470,655	38,000.00	-	38,000.00
149 Gosnold, . . . . .	155	0.4	809,570	3,237.50	-	3,237.50
150 New Braintree, . . . . .	453	0.4	422,262	1,675.00	-	1,675.00
151 Gill, . . . . .	951	0.4	515,851	2,000.00	-	2,000.00
152 Cohasset, . . . . .	2,800	0.4	9,875,915	36,000.00	-	36,000.00



TABLE III. — *Relation of Indebtedness to Valuation — 1915 — Concluded.*

Towns. (Population under 5,000)	Popu- lation of 1915	Percent- age of Net Debt of Valua- tion	Valuation of 1915	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
153 Plympton, . . . . .	599	0.3	\$465,513	\$1,600.00	—	\$1,600.00
154 Florida, . . . . .	427	0.3	583,117	2,000.00	—	2,000.00
155 Bernardston, . . . . .	790	0.3	594,783	2,000.00	—	2,000.00
156 Ashfield, . . . . .	994	0.3	913,101	2,950.00	—	2,950.00
157 Chesterfield, . . . . .	559	0.3	371,629	1,200.00	—	1,200.00
158 Sutton, . . . . .	2,829	0.3	1,549,929	5,000.00	—	5,000.00
159 Dennis, . . . . .	1,822	0.3	1,506,080	4,856.22	—	4,856.22
160 Truro, . . . . .	663	0.3	519,200	1,600.00	—	1,600.00
161 Halifax, . . . . .	638	0.3	694,061	2,100.00	—	2,100.00
162 Shirley, . . . . .	2,251	0.3	1,387,834	4,100.00	—	4,100.00
163 Warwick, . . . . .	477	0.3	455,270	1,200.00	—	1,200.00
164 Chilmark, . . . . .	288	0.2	405,393	1,000.00	—	1,000.00
165 Upton, . . . . .	2,036	0.2	1,307,489	3,200.00	—	3,200.00
166 Otis, . . . . .	442	0.2	299,764	700.00	—	700.00
167 Peru, . . . . .	195	0.2	174,047	400.00	—	400.00
168 Westhampton, . . . . .	430	0.2	272,082	600.00	—	600.00
169 Harvard, . . . . .	1,104	0.2	2,042,247	4,500.00	—	4,500.00
170 Southwick, . . . . .	1,365	0.2	937,995	2,000.00	—	2,000.00
171 Seekonk, . . . . .	2,767	0.2	1,875,780	4,000.00	—	4,000.00
172 Holliston, . . . . .	2,788	0.2	2,147,329	4,465.56	—	4,465.56
173 Dunstable, . . . . .	362	0.2	425,695	800.00	—	800.00
174 Greenwich, . . . . .	426	0.2	262,060	450.00	—	450.00
175 Alford, . . . . .	271	0.2	206,318	350.00	—	350.00
176 Charlemont, . . . . .	977	0.2	609,700	1,000.00	—	1,000.00
177 Weston, . . . . .	2,342	0.2	8,710,857	14,000.00	—	14,000.00
178 Lancaster, . . . . .	2,585	0.2	7,038,992	11,000.00	—	11,000.00
179 Swansea, . . . . .	2,558	0.1	1,951,853	5,000.00	\$2,128.10	2,871.90
180 Warren, . . . . .	4,268	0.1	2,666,885	3,850.00	—	3,850.00
181 Hamilton, . . . . .	1,879	0.1	6,692,140	7,880.00	—	7,880.00
182 Williamstown, . . . . .	3,981	0.1	5,372,365	6,200.00	—	6,200.00
183 Townsend, . . . . .	1,812	0.1	1,445,334	1,500.00	—	1,500.00
184 Monroe, . . . . .	296	0.1	251,403	250.00	—	250.00
185 Medfield, . . . . .	3,648	0.1	2,428,976	2,000.00	—	2,000.00
186 Foxborough, . . . . .	3,755	0.1	2,816,130	2,000.00	—	2,000.00
187 Sturbridge, . . . . .	1,618	0.1	955,100	500.00	—	500.00
188 Foxborough, . . . . .	326	1—	305,554	150.00	—	150.00
189 Hancock, . . . . .	514	1—	452,706	200.00	—	200.00
190 Norfolk, . . . . .	1,268	1—	1,171,344	500.00	—	500.00
191 Cummington, . . . . .	660	1—	370,101	150.00	—	150.00
192 New Salem, . . . . .	625	1—	397,950	150.00	—	150.00
193 Wenham, . . . . .	1,068	1—	3,662,150	1,000.00	—	1,000.00
194 Wilbraham, . . . . .	2,521	1—	1,675,621	308.40	—	308.40
<b>Totals, . . . . .</b>	<b>348,448</b>	<b>—</b>	<b>\$409,465,017</b>	<b>\$6,411,120.88</b>	<b>\$495,130.55</b>	<b>\$5,915,990.33</b>

<sup>1</sup> Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1915 Classified by Character of Obligation.*

NOTE. The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments. These payments are shown in Table V, on page 237. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 146 to 265, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes.

	Towns. (Population under 5,000)	INCURRED					CANCELLED					
		General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Barnstable,	.	\$2,000.00	—	\$125,000.00	—	—	\$18,750.00	—	\$143,000.00	—	—	—
Uxbridge,	.	—	—	40,000.00	—	—	4,800.00	\$5,000.00	43,000.00	—	—	—
Randolph,	.	9,800.00	\$2,800.00	60,000.00	—	—	4,800.00	4,600.00	60,000.00	—	—	—
Agawam,	.	—	—	40,000.00	—	—	2,000.00	5,500.00	30,000.00	—	—	—
Lee,	.	20,000.00	—	45,000.00	—	—	7,500.00	—	30,000.00	—	—	—
Dudley,	.	—	—	15,000.00	—	—	1,000.00	4,000.00	15,000.00	—	—	—
Rockport,	.	—	10,000.00	50,000.00	—	\$114.52	1,000.00	8,000.00	50,000.00	—	—	—
Provincetown,	.	—	—	13,000.00	—	—	2,800.00	6,275.00	13,000.00	—	—	\$146.43
Warren,	.	—	—	44,000.00	—	—	550.00	—	44,000.00	—	—	—
Templeton,	.	500.00	—	12,000.00	—	—	1,000.00	716.67	12,000.00	—	—	—
Dracut,	.	7,000.00	—	35,000.00	—	—	2,000.00	—	40,000.00	—	—	—
Williamstown,	.	—	—	50,000.00	—	20.50	8,600.00	—	50,000.00	—	—	24.90
Falmouth,	.	7,500.00	—	90,000.00	—	—	8,000.00	9,500.00	90,000.00	—	—	—
Dalton,	.	26,412.69	—	30,000.00	—	—	1,000.00	—	30,000.00	—	—	—
Foxborough,	.	3,000.00	—	40,000.00	\$2,900.04	—	5,000.00	—	40,000.00	—	—	—
East Bridgewater,	.	8,900.00	8,165.00	55,000.00	—	—	5,000.00	8,472.50	52,800.00	—	—	—
Medfield,	.	1,500.00	—	10,000.00	—	—	500.00	—	10,000.00	—	—	—
Hardwick,	.	11,000.00	—	18,000.00	—	—	9,000.00	—	18,000.00	\$10,000.00	—	—
Bare,	.	—	—	20,000.00	—	—	2,000.00	1,500.00	25,000.00	—	—	—
Oxford,	.	—	—	35,000.00	—	—	2,935.00	—	15,000.00	—	—	—
Somerset,	.	—	—	32,500.00	—	—	2,200.00	—	25,000.00	—	—	—
Leicester,	.	1,000.00	—	40,000.00	—	—	7,675.00	—	40,500.00	—	—	—
Auburn,	.	16,700.00	—	30,000.00	—	—	2,405.00	—	30,000.00	13,500.00	—	—
Westport,	.	29,500.00	—	40,000.00	—	—	11,300.00	—	30,000.00	—	—	—
Billerica,	.	63,000.00	25,000.00	20,000.00	—	—	3,000.00	4,000.00	30,000.00	—	—	—
Lenox,	.	—	—	50,000.00	—	—	21,500.00	—	50,000.00	—	—	—
Nantucket,	.	—	—	50,000.00	—	—	9,866.66	—	50,000.00	—	—	—
Holbrook,	.	—	—	40,000.00	—	—	1,100.00	—	50,000.00	—	—	—

## TOWNS UNDER 5,000 POPULATION.

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[illegible]

1 Includes \$3,500 cemetery loans.

<sup>2</sup> Includes \$350 cemetery loans.

TABLE IV. — Debt Transactions for 1915 Classified by Character of Obligation — Continued.

Towns (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Avon, . . . . .	\$3,000.00	—	\$25,000.00	—	—	\$1,700.00	\$3,500.00	\$19,900.00	—	—	—
Acton, . . . . .	—	—	25,000.00	—	—	—	—	20,000.00	—	—	\$2,511.45
Williamsburg, . . . . .	—	—	23,000.00	—	—	3,050.00	500.00	16,500.00	—	—	—
Merrimac, . . . . .	2,000.00	\$3,500.00	10,000.00	—	—	1,600.00	5,800.00	10,000.00	—	—	—
Belchertown, . . . . .	—	—	36,000.00	—	\$229.87	—	—	31,000.00	—	—	—
Ashburnham, . . . . .	—	—	25,000.00	—	—	3,500.00	2,550.00	39,500.00	—	—	—
Brookfield, . . . . .	—	—	21,000.00	—	25.83	3,467.50	1,500.00	43,000.00	—	—	—
Georgetown, . . . . .	—	—	7,000.00	—	—	—	1,000.00	7,000.00	—	—	—
Upton, . . . . .	—	—	8,000.00	—	—	2,200.00	—	8,000.00	—	—	—
Wayland, . . . . .	7,000.00	—	50,000.00	—	—	4,500.00	—	52,500.00	—	—	—
Ashland, . . . . .	2,500.00	—	20,000.00	—	168.09	—	3,200.00	20,000.00	—	—	—
Bellingham, . . . . .	—	—	18,000.00	—	—	3,100.00	—	16,000.00	—	—	—
East Longmeadow, . . . . .	—	—	23,700.00	—	—	—	—	20,000.00	—	—	—
Duxbury, . . . . .	2,000.00	2,500.00	30,000.00	—	—	2,750.00	1,500.00	20,000.00	—	—	—
Stockbridge, . . . . .	6,666.66	—	25,000.00	—	—	8,000.00	—	20,000.00	—	—	—
Southborough, . . . . .	—	—	27,000.00	—	—	10,000.00	—	25,000.00	—	—	—
Rutland, . . . . .	—	—	19,000.00	—	—	4,000.00	—	27,000.00	—	—	—
Hamilton, . . . . .	2,400.00	—	35,000.00	—	—	4,100.00	1,600.00	18,000.00	—	—	—
Sheffield, . . . . .	—	—	6,000.00	—	—	1,980.00	—	20,000.00	—	—	—
Colrain, . . . . .	5,960.00	—	14,000.00	—	25.00	400.00	—	6,000.00	—	—	—
Dennis, . . . . .	—	—	14,500.00	—	—	—	—	14,000.00	—	—	1,792.71
Townsend, . . . . .	—	—	25,000.00	—	—	2,796.12	—	18,000.00	—	—	—
Rayham, . . . . .	—	—	8,000.00	—	—	500.00	—	23,000.00	—	—	5.25
Northborough, . . . . .	—	—	15,000.00	—	—	—	—	8,000.00	—	—	54.53
Hanson, . . . . .	—	—	15,000.00	—	—	—	—	20,000.00	—	—	—
Longmeadow, . . . . .	—	—	30,000.00	—	339.35	—	—	10,000.00	—	—	362.94
Northfield, . . . . .	—	—	17,000.00	—	—	7,600.00	500.00	25,000.00	—	—	—
Marshfield, . . . . .	—	—	20,000.00	—	—	3,200.00	—	5,000.00	—	—	—
Salisbury, . . . . .	—	—	25,000.00	—	—	15,000.00	—	15,000.00	—	—	—
Carver, . . . . .	—	—	35,000.00	—	—	25,000.00	—	25,000.00	—	—	—
Sherborn, . . . . .	—	—	24,000.00	—	—	4,350.00	—	29,800.00	—	—	—
Essex, . . . . .	—	—	21,000.00	—	—	1,000.00	—	18,000.00	—	—	—
	—	—	1,640.00	—	—	1,640.00	—	18,000.00	—	—	—

## TOWNS UNDER 5,000 POPULATION.

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[illegible]

<sup>2</sup> Includes \$180 cemetery loans.

<sup>4</sup> Includes \$500 cemetery loans.

TABLE IV. — Debt Transactions for 1915 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Conway, . . . . .	\$3,000.00	-	\$1,500.00	-	\$302.17	\$800.00	-	\$1,500.00	-	-	-
Sudbury, . . . . .	-	-	22,500.00	-	-	1,000.00	-	30,000.00	-	-	-
Topsheld, . . . . .	-	-	10,000.00	-	365.81	-	-	10,000.00	-	-	-
Erving, . . . . .	-	-	8,000.00	-	-	4,000.00	-	11,000.00	-	-	-
Orleans, . . . . .	-	-	30,000.00	-	-	-	-	30,000.00	-	-	-
Rochester, . . . . .	-	-	3,000.00	-	30.10	1,000.00	-	3,000.00	-	-	-
Stow, . . . . .	-	-	7,000.00	-	-	500.00	-	7,000.00	-	-	-
Whately, . . . . .	14,000.00	-	8,000.00	-	3,324.75	-	-	8,000.00	-	-	\$4,647.81
Clarksburg, . . . . .	-	-	4,000.00	-	1,023.02	500.00	-	4,000.00	-	-	-
Lynnfield, . . . . .	-	-	11,000.00	-	-	2,500.00	-	13,000.00	-	-	-
Harvard, . . . . .	4,500.00	-	5,000.00	-	458.26	-	-	5,000.00	-	-	-
Russell, . . . . .	5,300.00	-	46,425.00	-	-	13,000.00	\$2,000.00	43,000.00	-	-	-
Lanesborough, . . . . .	4,300.00	-	7,000.00	\$831.67	-	700.00	-	8,000.00	-	-	-
Hubbardston, . . . . .	-	-	26,000.00	-	-	1,200.00	-	24,000.00	-	-	-
Wenham, . . . . .	-	-	15,000.00	-	-	1,000.00	-	15,000.00	-	-	-
New Marlborough, . . . . .	-	-	16,000.00	-	-	500.00	-	14,000.00	-	-	-
Dover, . . . . .	-	-	20,000.00	-	-	-	-	20,000.00	-	-	-
Ashfield, . . . . .	-	-	10,000.00	-	-	750.00	-	12,000.00	-	-	-
Berkley, . . . . .	-	-	8,000.00	-	-	-	-	6,000.00	-	-	-
Charlton, . . . . .	1,000.00	-	7,500.00	-	-	-	-	7,500.00	-	-	-
Becket, . . . . .	-	-	-	-	-	-	-	-	-	-	-
Tyngsborough, . . . . .	16,000.00	-	8,000.00	-	-	350.00	-	4,000.00	-	-	-
Gill, . . . . .	-	-	7,000.00	-	1,007.12	1,100.00	-	8,000.00	-	-	309.54
Southampton, . . . . .	-	-	8,000.00	-	32.64	500.00	-	5,000.00	-	-	-
Wellfleet, . . . . .	1,000.00	-	13,500.00	-	44.49	1,500.00	-	12,000.00	-	-	-
Brimfield, . . . . .	-	-	2,000.00	-	-	-	-	2,000.00	\$2,000.00	-	-
Mendon, . . . . .	-	-	9,000.00	-	-	1,150.00	-	8,500.00	-	-	-
Ashby, . . . . .	-	-	5,000.00	-	-	2,290.00	-	5,000.00	-	-	-
Berlin, . . . . .	-	-	7,000.00	-	-	-	-	7,000.00	-	-	-
Royalston, . . . . .	-	-	9,000.00	-	-	-	-	8,500.00	-	-	-
Granby, . . . . .	-	-	3,500.00	-	-	-	-	3,500.00	-	-	-
Enfield, . . . . .	-	-	6,000.00	-	173.42	-	-	6,000.00	-	-	115.52

## TOWNS UNDER 5,000 POPULATION.

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Princeton,	-	5,000.00	-	167.91	3,450.00	1,000.00	5,000.00	-	-	-	286.78
Barnardston,	-	7,500.00	-	-	500.00	-	2,000.00	-	-	-	3,002.68
Cranville,	-	7,000.00	-	-	-	1,100.00	5,000.00	-	-	-	-
Boylston,	-	5,000.00	-	-	-	-	10,500.00	-	-	-	-
Brewster,	-	13,000.00	-	-	3,400.00	-	10,000.00	-	-	-	-
Leverett,	-	4,000.00	-	-	-	-	4,000.00	-	-	-	-
Bolton,	-	12,000.00	2,000.00	-	200.00	-	12,000.00	-	-	-	-
Burlington,	-	5,000.00	-	-	2,000.00	-	5,000.00	-	-	-	-
Petersham,	-	9,000.00	-	-	-	-	11,000.00	-	-	-	-
Boxford,	-	3,000.00	-	-	-	-	3,000.00	-	-	-	-
Dana,	-	8,000.00	-	-	650.00	-	7,000.00	-	-	-	-
Hampden,	-	7,000.00	-	-	-	-	7,000.00	-	-	-	-
Truro,	-	3,000.00	-	-	400.00	-	3,000.00	-	-	-	-
Cummington,	-	5,800.00	-	-	100.00	-	3,000.00	-	-	-	-
Halifax,	-	10,000.00	-	-	1,700.00	-	9,000.00	-	-	-	-
New Salem,	-	7,000.00	-	-	-	-	6,000.00	-	-	-	-
Blandford,	-	5,000.00	-	197.41	1,320.00	-	5,000.00	-	-	-	2,151.93
Worthington,	-	4,000.00	-	-	-	-	3,000.00	-	-	-	-
Egremont,	-	2,000.00	-	173.03	2,000.00	-	2,000.00	-	-	-	124.33
Plympton,	-	4,500.00	-	-	600.00	-	4,000.00	-	-	-	-
Richmond,	-	5,000.00	-	880.80	1,000.00	-	6,000.00	-	-	-	764.56
Sandisfield,	-	2,000.00	-	-	850.00	-	2,500.00	-	-	-	-
Chesterfield,	-	-	-	-	300.00	-	-	-	-	-	-
Eastham,	-	2,000.00	-	-	1,280.00	-	3,500.00	-	-	-	-
Oakham,	-	2,000.00	-	-	500.00	-	1,500.00	-	-	-	-
Savoy,	-	3,000.00	600.00	-	700.00	-	1,500.00	-	-	-	-
Hancock,	-	3,400.00	-	-	-	-	3,500.00	-	-	-	-
Felham,	-	3,600.00	-	-	400.00	-	4,000.00	-	-	-	-
Carlisle,	-	7,000.00	-	-	500.00	-	7,000.00	-	-	-	-
Warwick,	-	5,000.00	-	-	-	-	7,000.00	-	-	-	-
Roxton,	-	2,000.00	-	-	500.00	500.00	4,000.00	-	-	-	-
New Brantree,	-	7,500.00	-	-	500.00	-	8,000.00	-	-	-	-
Otis,	-	1,500.00	-	-	200.00	-	1,500.00	\$500.00	-	-	1,918.36
West Tibbury,	-	1,500.00	-	-	-	-	1,500.00	-	-	-	-
Westhampton,	-	3,500.00	-	1,015.86	-	-	3,500.00	-	-	-	-
Florida,	-	5,000.00	-	-	500.00	-	3,000.00	-	-	-	-
Havley,	-	3,000.00	-	-	-	-	2,500.00	-	-	-	715.38
Greenwich,	-	1,200.00	-	-	-	-	1,200.00	-	-	-	-
Rowe,	-	2,000.00	-	-	-	-	2,000.00	50.00	-	-	246.49
Phillipston,	-	4,000.00	-	204.72	450.00	-	3,000.00	-	-	-	-

1 Includes \$300 cemetery loans.

TABLE IV. — Debt Transactions for 1915 Classified by Character of Obligation — Concluded.

Towns. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Wendell,	-	-	-	-	\$27.85	-	-	-	-	-	-
Heath,	-	-	\$1,000.00	-	346.31	-	-	\$3,200.00	-	-	\$1,706.86
Plainfield,	-	-	2,000.00	-	-	\$200.00	-	1,500.00	-	-	3.00
Windsor,	-	-	1,500.00	-	-	-	-	-	-	-	-
Dunstable,	-	-	2,500.00	-	-	700.00	-	3,000.00	-	-	-
Monterey,	\$22.48	-	1,500.00	-	-	1,200.00	\$200.00	1,500.00	-	-	-
Leyden,	1,700.00	-	2,600.00	-	1,425.05	100.00	-	2,600.00	-	-	22.75
Wales,	-	-	-	-	-	-	-	-	-	-	-
Tyringham,	-	-	3,000.00	-	-	300.00	-	2,000.00	\$600.00	-	-
Boxborough,	-	-	7,700.00	\$600.00	-	-	-	7,000.00	-	-	-
Middlefield,	-	-	2,500.00	-	-	-	-	2,500.00	-	-	-
Prescott,	-	-	1,500.00	-	-	-	-	1,500.00	-	-	-
Monroe,	-	-	1,500.00	-	-	-	-	2,000.00	-	-	-
Shutesbury,	-	-	2,500.00	-	-	-	-	2,500.00	-	-	-
Goshen,	1,500.00	-	1,200.00	-	-	1,526.61	-	1,300.00	-	-	611.79
Chilmark,	-	-	-	-	-	675.00	-	-	-	-	13.57
Washington,	-	-	-	-	58.20	-	-	-	-	-	-
Alford,	-	-	-	-	878.37	-	-	-	-	-	282.78
Mashpee,	1,600.00	-	5,000.00	-	-	600.00	-	5,333.00	-	-	-
Montgomery,	1,170.00	-	1,000.00	-	-	1,300.00	-	-	-	-	503.03
Tolland,	-	-	-	-	3,380.44	-	-	-	-	-	452.41
Peru,	-	-	1,500.00	-	256.19	100.00	-	1,000.00	-	-	-
Gay Head,	-	-	-	-	-	200.00	-	-	-	-	-
Holland,	-	-	-	-	-	-	-	-	-	-	-
Gosnold,	-	-	-	-	-	500.00	247.50	-	-	-	-
Mount Washington,	-	-	-	-	649.49	-	-	-	-	-	1,517.22
New Ashford,	-	-	300.00	-	176.05	100.00	-	300.00	-	-	191.19
239 Towns,	\$565,059.83	\$173,184.00	\$4,259,975.00	\$89,231.71	\$26,962.19	\$538,068.10	\$174,475.17	\$4,035,333.00	\$101,300.00	\$1,050.00	\$34,532.63

<sup>1</sup> Trust funds used.<sup>2</sup> Includes \$3,500 cemetery loans and \$22.48 trust funds used.<sup>3</sup> Includes \$1,330 cemetery loans.



TABLE V. — *Sinking and Loan Fund Payments to the State — 1915.*

TOWNS. (Population under 5,000)	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Somerset, . . . . .	\$1,268.06	\$1,268.06	—	—	—	—
Cohasset, . . . . .	13.17	—	\$13.17	—	\$13.17	—
Swansea, . . . . .	512.82	512.82	—	—	—	—
Weston, . . . . .	327.82	5.12	322.70	—	322.70	—
Hull, . . . . .	156.94	—	156.94	—	156.94	—
Belchertown, . . . . .	575.50	575.50	—	—	—	—
Westwood, . . . . .	77.10	—	77.10	—	77.10	—
Nahant, . . . . .	1,336.98	—	1,336.98	—	567.38	\$769.60
Russell, . . . . .	513.40	513.40	—	—	—	—
Lanesborough, . . . . .	15.50	15.50	—	—	—	—
Dover, . . . . .	161.17	—	161.17	—	161.17	—
<b>Totals, . . . . .</b>	<b>\$4,958.46</b>	<b>\$2,890.40</b>	<b>\$2,068.06</b>	<b>—</b>	<b>\$1,298.46</b>	<b>\$769.60</b>

The following towns under 5,000 population made no sinking and loan fund payments in 1915 to the State on account of grade crossings. These towns are not in the metropolitan sewer, park, or water systems.

Acton	Edgartown	Mashpee	Savoy
Acushnet	Egremont	Mattapoisett	Scituate
Agawam	Enfield	Medfield	Seekonk
Alford	Erving	Medway	Sharon
Ashburnham	Essex	Mendon	Sheffield
Ashby	Falmouth	Merrimac	Shelburne
Ashfield	Florida	Middlefield	Sherborn
Ashland	Foxborough	Middleton	Shirley
Auburn	Freetown	Millis	Shrewsbury
Avon	Gay Head	Monroe	Shutesbury
Ayer	Georgetown	Monterey	Southampton
Barnstable	Gill	Montgomery	Southborough
Barre	Goshen	Mount Washington	Southwick
Becket	Gosnold	Nantucket	Sterling
Bedford	Granby	New Ashford	Stockbridge
Bellingham	Greenville	New Braintree	Stow
Berkley	Greenwich	Newbury	Sturbridge
Berlin	Groton	New Marlborough	Sudbury
Bernardston	Groveland	New Salem	Sunderland
BillERICA	Hadley	Norfolk	Sutton
Blandford	Halifax	Northborough	Templeton
Bolton	Hamilton	North Brookfield	Tisbury
Bourne	Hampden	Northfield	Tolland
Boxborough	Hancock	North Reading	Topsfield
Boxford	Hanover	Norton	Townsend
Boylston	Hanson	Norwell	Truro
Brewster	Hardwick	Oak Bluffs	Tyngsborough
Brimfield	Harvard	Oakham	Tyringham
Brookfield	Harwich	Orleans	Upton
Buckland	Hatfield	Otis	Uxbridge
Burlington	Hawley	Oxford	Wales
Carlisle	Heath	Paxton	Warren
Carver	Hinsdale	Pelham	Warwick
Charlemont	Holbrook	Pembroke	Washington
Charlton	Holden	Pepperell	Wayland
Chatham	Holland	Peru	Wellfleet
Cheshire	Holliston	Petersham	Wendell
Chester	Hopedale	Phillipston	Wenham
Chesterfield	Hopkinton	Plainfield	West Boylston
Chilmark	Hubbardston	Plainville	West Bridgewater
Clarksburg	Huntington	Plympton	West Brookfield
Colrain	Kingston	Prescott	Westford
Conway	Lakeville	Princeton	Westhampton
Cummington	Lancaster	Provincetown	Westminster
Dalton	Lee	Randolph	West Newbury
Dana	Leicester	Raynham	Westport
Deerfield	Lenox	Rehoboth	West Stockbridge
Dennis	Leverett	Richmond	West Tisbury
Dighton	Leyden	Rochester	Whately
Douglas	Lincoln	Rockport	Wilbraham
Dracut	Littleton	Rowe	Williamsburg
Dudley	Longmeadow	Rowley	Williamstown
Dunstable	Lunenburg	Royalston	Wilmington
Duxbury	Lynnfield	Rutland	Windsor
East Bridgewater	Manchester	Salisbury	Worthington
Eastham	Marion	Sandisfield	Wrentham
East Longmeadow	Marshfield	Sandwich	Yarmouth

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1915.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Barnstable, . . . . .	\$18,000.00	\$18,000.00	—	—	100.0	—	—
Uxbridge, . . . . .	11,950.00	11,950.00	—	—	100.0	—	—
Randolph, . . . . .	13,400.00	9,400.00	\$4,000.00	—	70.1	29.9	—
Agawam, . . . . .	7,500.00	7,500.00	—	—	100.0	—	—
Lee, . . . . .	7,500.00	7,500.00	—	—	100.0	—	—
Dudley, . . . . .	5,000.00	5,000.00	—	—	100.0	—	—
Rockport, . . . . .	9,000.00	9,000.00	—	—	100.0	—	—
Provincetown, . . . . .	9,075.00	9,075.00	—	—	100.0	—	—
Warren, . . . . .	550.00	550.00	—	—	100.0	—	—
Templeton, . . . . .	1,716.67	1,716.67	—	—	100.0	—	—
Dracut, . . . . .	2,000.00	2,000.00	—	—	100.0	—	—
Williamstown, . . . . .	8,600.00	8,600.00	—	—	100.0	—	—
Falmouth, . . . . .	17,500.00	17,500.00	—	—	100.0	—	—
Foxborough, . . . . .	1,000.00	1,000.00	—	—	100.0	—	—
East Bridgewater, . . . . .	13,472.50	13,472.50	—	—	100.0	—	—
Medfield, . . . . .	500.00	500.00	—	—	100.0	—	—
Hardwick, . . . . .	9,000.00	9,000.00	—	—	100.0	—	—
Barre, . . . . .	3,500.00	3,500.00	—	—	100.0	—	—
Oxford, . . . . .	2,935.00	2,935.00	—	—	100.0	—	—
Somerset, . . . . .	3,468.06	2,200.00	—	\$1,268.06	63.4	—	36.6
Leicester, . . . . .	7,675.00	7,675.00	—	—	100.0	—	—
Auburn, . . . . .	4,405.00	4,405.00	—	—	100.0	—	—
Westport, . . . . .	11,300.00	11,300.00	—	—	100.0	—	—
Billerica, . . . . .	10,475.00	7,000.00	3,475.00	—	66.8	33.2	—
Lenox, . . . . .	21,500.00	21,500.00	—	—	100.0	—	—
Nantucket, . . . . .	9,866.66	9,866.66	—	—	100.0	—	—
Holbrook, . . . . .	2,850.00	1,100.00	1,750.00	—	38.6	61.4	—
North Brookfield, . . . . .	5,000.00	5,000.00	—	—	100.0	—	—
Manchester, . . . . .	34,000.00	34,000.00	—	—	100.0	—	—
Medway, . . . . .	2,336.06	2,336.06	—	—	100.0	—	—
Westford, . . . . .	2,700.00	2,700.00	—	—	100.0	—	—
Pepperell, . . . . .	6,000.00	6,000.00	—	—	100.0	—	—
Sutton, . . . . .	1,000.00	1,000.00	—	—	100.0	—	—
Cohasset, . . . . .	8,013.17	8,000.00	—	13.17	99.8	—	0.2
Shrewsbury, . . . . .	2,500.00	2,500.00	—	—	100.0	—	—
Holliston, . . . . .	3,500.00	3,500.00	—	—	100.0	—	—
Ayer, . . . . .	6,550.00	2,950.00	3,600.00	—	45.0	55.0	—
Seekonk, . . . . .	4,000.00	4,000.00	—	—	100.0	—	—
West Bridgewater, . . . . .	5,400.00	5,400.00	—	—	100.0	—	—
Deerfield, . . . . .	6,200.00	6,200.00	—	—	100.0	—	—
Bourne, . . . . .	13,850.00	13,850.00	—	—	100.0	—	—
Hadley, . . . . .	2,000.00	2,000.00	—	—	100.0	—	—
Hanover, . . . . .	1,500.00	1,500.00	—	—	100.0	—	—
Scituate, . . . . .	5,000.00	5,000.00	—	—	100.0	—	—
Hatfield, . . . . .	7,361.67	6,500.00	861.67	—	88.3	11.7	—
Norton, . . . . .	3,200.00	3,200.00	—	—	100.0	—	—
Lancaster, . . . . .	5,800.00	5,800.00	—	—	100.0	—	—
Kingston, . . . . .	5,050.00	5,050.00	—	—	100.0	—	—
Swansea, . . . . .	1,512.82	500.00	500.00	512.82	33.1	33.1	33.8
Wilbraham, . . . . .	500.00	500.00	—	—	100.0	—	—
Holden, . . . . .	10,200.00	10,200.00	—	—	100.0	—	—
Dighton, . . . . .	4,500.00	4,500.00	—	—	100.0	—	—
Hopkinton, . . . . .	3,859.59	2,000.00	1,859.59	—	51.8	48.2	—
Sharon, . . . . .	6,050.40	6,000.00	50.40	—	99.2	0.8	—
Wrentham, . . . . .	3,700.00	3,700.00	—	—	100.0	—	—
Acushnet, . . . . .	2,500.00	2,500.00	—	—	100.0	—	—
Groveland, . . . . .	2,000.00	2,000.00	—	—	100.0	—	—
Weston, . . . . .	1,327.82	1,000.00	—	327.82	75.3	—	24.7
Groton, . . . . .	5,500.00	5,500.00	—	—	100.0	—	—
Wilmington, . . . . .	1,990.00	1,990.00	—	—	100.0	—	—
Hull, . . . . .	30,361.21	13,350.00	16,854.27	156.94	44.0	55.5	0.5
Shirley, . . . . .	1,100.00	1,100.00	—	—	100.0	—	—
Douglas, . . . . .	2,000.00	2,000.00	—	—	100.0	—	—
Harwich, . . . . .	5,110.00	5,110.00	—	—	100.0	—	—
Avon, . . . . .	5,200.00	5,200.00	—	—	100.0	—	—
Williamsburg, . . . . .	4,550.00	3,550.00	1,000.00	—	78.0	22.0	—
Merrimac, . . . . .	7,400.00	7,400.00	—	—	100.0	—	—
Belchertown, . . . . .	575.50	—	—	575.50	—	—	100.0
Ashburnham, . . . . .	6,050.00	6,050.00	—	—	100.0	—	—
Brookfield, . . . . .	4,967.50	4,967.50	—	—	100.0	—	—
Georgetown, . . . . .	1,000.00	1,000.00	—	—	100.0	—	—
Upton, . . . . .	2,200.00	2,200.00	—	—	100.0	—	—
Wayland, . . . . .	5,905.80	4,500.00	1,408.80	—	76.2	23.8	—
Ashland, . . . . .	3,200.00	3,200.00	—	—	100.0	—	—
Bellingham, . . . . .	3,100.00	3,100.00	—	—	100.0	—	—
East Longmeadow, . . . . .	4,250.00	4,250.00	—	—	100.0	—	—
Duxbury, . . . . .	8,000.00	8,000.00	—	—	100.0	—	—
Stockbridge, . . . . .	10,000.00	10,000.00	—	—	100.0	—	—
Southborough, . . . . .	4,000.00	4,000.00	—	—	100.0	—	—
Rutland, . . . . .	5,700.00	5,700.00	—	—	100.0	—	—

1 Serial loans amounting to \$750 were paid from investment fund.

2 Serial loans amounting to \$4,000 were paid from premiums of previous years.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1915 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Hamilton, . . . . .	\$1,980.00	\$1,980.00	-	-	100.0	-	-
Colrain, . . . . .	400.00	400.00	-	-	100.0	-	-
Dennis, . . . . .	2,796.12	2,796.12	-	-	100.0	-	-
Townsend, . . . . .	500.00	500.00	-	-	100.0	-	-
Longmeadow, . . . . .	8,700.00	8,100.00	\$600.00	-	93.1	6.9	-
Northfield, . . . . .	3,200.00	3,200.00	-	-	100.0	-	-
Marshfield, . . . . .	2,000.00	2,000.00	-	-	100.0	-	-
Salisbury, . . . . .	3,500.00	3,500.00	-	-	100.0	-	-
Carver, . . . . .	4,350.00	4,350.00	-	-	100.0	-	-
Sherborn, . . . . .	1,000.00	1,000.00	-	-	100.0	-	-
Essex, . . . . .	1,640.00	1,640.00	-	-	100.0	-	-
Freetown, . . . . .	2,500.00	2,500.00	-	-	100.0	-	-
Sturbridge, . . . . .	500.00	500.00	-	-	100.0	-	-
Lunenburg, . . . . .	1,450.00	1,450.00	-	-	100.0	-	-
Westminster, . . . . .	1,000.00	1,000.00	-	-	100.0	-	-
Newbury, . . . . .	7,100.00	7,100.00	-	-	100.0	-	-
Buckland, . . . . .	1,275.00	1,000.00	275.00	-	78.4	21.6	-
Norwell, . . . . .	900.00	900.00	-	-	100.0	-	-
Cheshire, . . . . .	1,100.00	1,100.00	-	-	100.0	-	-
Sandwich, . . . . .	2,800.00	2,500.00	-	-	100.0	-	-
Lakeville, . . . . .	2,000.00	2,000.00	-	-	100.0	-	-
Marion, . . . . .	11,450.00	11,450.00	-	-	100.0	-	-
Shelburne, . . . . .	500.00	-	500.00	-	-	100.0	-
Rowley, . . . . .	1,680.00	1,680.00	-	-	100.0	-	-
Westwood, . . . . .	3,077.10	3,000.00	-	\$77.10	97.5	-	2.5
Millis, . . . . .	5,387.48	4,300.00	1,087.48	-	79.8	20.2	-
Huntington, . . . . .	1,000.00	1,000.00	-	-	100.0	-	-
Yarmouth, . . . . .	7,356.23	7,356.23	-	-	100.0	-	-
Plainville, . . . . .	3,400.00	3,400.00	-	-	100.0	-	-
Sterling, . . . . .	6,650.00	6,650.00	-	-	100.0	-	-
Nahant, . . . . .	11,336.98	10,000.00	-	1,336.98	88.2	-	11.8
Bedford, . . . . .	5,400.00	5,400.00	-	-	100.0	-	-
Southwick, . . . . .	1,000.00	1,000.00	-	-	100.0	-	-
Chester, . . . . .	1,650.00	1,650.00	-	-	100.0	-	-
Pembroke, . . . . .	1,000.00	1,000.00	-	-	100.0	-	-
Tisbury, . . . . .	3,100.00	3,100.00	-	-	100.0	-	-
West Boylston, . . . . .	2,000.00	2,000.00	-	-	100.0	-	-
Lincoln, . . . . .	5,500.00	4,000.00	1,500.00	-	72.7	27.3	-
Middleton, . . . . .	1,200.00	1,200.00	-	-	100.0	-	-
North Reading, . . . . .	1,000.00	1,000.00	-	-	100.0	-	-
West Brookfield, . . . . .	2,112.50	2,112.50	-	-	100.0	-	-
Sunderland, . . . . .	1,950.00	1,950.00	-	-	100.0	-	-
Edgartown, . . . . .	850.00	850.00	-	-	100.0	-	-
Norfolk, . . . . .	500.00	500.00	-	-	100.0	-	-
Hinsdale, . . . . .	1,000.00	1,000.00	-	-	100.0	-	-
Oak Bluffs, . . . . .	5,800.00	5,800.00	-	-	100.0	-	-
Littleton, . . . . .	7,521.50	7,521.50	-	-	100.0	-	-
Conway, . . . . .	800.00	800.00	-	-	100.0	-	-
Sudbury, . . . . .	1,000.00	1,000.00	-	-	100.0	-	-
Erving, . . . . .	4,116.21	4,000.00	116.21	-	97.2	2.8	-
Stow, . . . . .	1,000.00	1,000.00	-	-	100.0	-	-
Whately, . . . . .	500.00	500.00	-	-	100.0	-	-
Clarksburg, . . . . .	500.00	500.00	-	-	100.0	-	-
Lynnfield, . . . . .	2,500.00	2,500.00	-	-	100.0	-	-
Russell, . . . . .	5,513.40	5,000.00	-	513.40	90.7	-	9.3
Lanesborough, . . . . .	715.50	700.00	-	15.50	97.8	-	2.2
Hubbardston, . . . . .	1,200.00	1,200.00	-	-	100.0	-	-
Wenham, . . . . .	1,000.00	1,000.00	-	-	100.0	-	-
New Marlborough, . . . . .	500.00	500.00	-	-	100.0	-	-
Dover, . . . . .	161.17	-	-	161.17	-	-	100.0
Ashfield, . . . . .	750.00	750.00	-	-	100.0	-	-
Tyngsborough, . . . . .	350.00	350.00	-	-	100.0	-	-
Gill, . . . . .	1,100.00	1,100.00	-	-	100.0	-	-
Southampton, . . . . .	500.00	500.00	-	-	100.0	-	-
Wellfleet, . . . . .	1,500.00	1,500.00	-	-	100.0	-	-
Mendon, . . . . .	1,150.00	1,150.00	-	-	100.0	-	-
Ashby, . . . . .	257.08	-	257.08	-	-	100.0	-
Princeton, . . . . .	4,450.00	4,450.00	-	-	100.0	-	-
Bernardston, . . . . .	500.00	500.00	-	-	100.0	-	-
Granville, . . . . .	500.00	500.00	-	-	100.0	-	-
Boylston, . . . . .	1,100.00	1,100.00	-	-	100.0	-	-
Brewster, . . . . .	3,400.00	3,400.00	-	-	100.0	-	-
Bolton, . . . . .	200.00	200.00	-	-	100.0	-	-
Burlington, . . . . .	2,000.00	2,000.00	-	-	100.0	-	-
Dana, . . . . .	650.00	650.00	-	-	100.0	-	-
Truro, . . . . .	400.00	400.00	-	-	100.0	-	-
Cummington, . . . . .	100.00	100.00	-	-	100.0	-	-
Halifax, . . . . .	1,700.00	1,700.00	-	-	100.0	-	-
Blandford, . . . . .	1,320.00	1,320.00	-	-	100.0	-	-
Plympton, . . . . .	600.00	600.00	-	-	100.0	-	-

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1915 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Richmond, . . . . .	\$1,000.00	\$1,000.00	—	—	100.0	—	—
Sandisfield, . . . . .	850.00	850.00	—	—	100.0	—	—
Chesterfield, . . . . .	300.00	300.00	—	—	100.0	—	—
Eastham, . . . . .	1,280.00	1,280.00	—	—	100.0	—	—
Oakham, . . . . .	500.00	500.00	—	—	100.0	—	—
Savoy, . . . . .	700.00	700.00	—	—	100.0	—	—
Pelham, . . . . .	400.00	400.00	—	—	100.0	—	—
Carlisle, . . . . .	533.00	500.00	\$33.00	—	93.8	6.2	—
Paxton, . . . . .	1,000.00	1,000.00	—	—	100.0	—	—
New Braintree, . . . . .	500.00	500.00	—	—	100.0	—	—
Otis, . . . . .	700.00	700.00	—	—	100.0	—	—
Florida, . . . . .	500.00	500.00	—	—	100.0	—	—
Greenwich, . . . . .	50.00	50.00	—	—	100.0	—	—
Rowe, . . . . .	450.00	450.00	—	—	100.0	—	—
Plainfield, . . . . .	200.00	200.00	—	—	100.0	—	—
Dunstable, . . . . .	700.00	700.00	—	—	100.0	—	—
Monterey, . . . . .	1,400.00	1,400.00	—	—	100.0	—	—
Leyden, . . . . .	100.00	100.00	—	—	100.0	—	—
Tyringham, . . . . .	300.00	300.00	—	—	100.0	—	—
Goshen, . . . . .	26.61	26.61	—	—	100.0	—	—
Chilmark, . . . . .	675.00	675.00	—	—	100.0	—	—
Mashpee, . . . . .	600.00	600.00	—	—	100.0	—	—
Montgomery, . . . . .	130.00	130.00	—	—	100.0	—	—
Peru, . . . . .	100.00	100.00	—	—	100.0	—	—
Holland, . . . . .	200.00	200.00	—	—	100.0	—	—
Gosnold, . . . . .	747.50	747.50	—	—	100.0	—	—
New Ashford, . . . . .	100.00	100.00	—	—	100.0	—	—
<b>Totals, . . . . .</b>	<b>\$703,201.81</b>	<b>\$658,514.85</b>	<b>\$33,728.50</b>	<b>\$4,958.46</b>	<b>93.6</b>	<b>5.7</b>	<b>0.7</b>

The following towns showed no payment on account of funded or fixed debt: —

Acton	Enfield	Monroe	Shutesbury
Alford	Gay Head	Mount Washington	Tolland
Becket	Granby	New Salem	Topsfield
Berkley	Hampden	Northborough	Wales
Berlin	Hancock	Orleans	Warwick
Boxborough	Hanson	Petersham	Washington
Boxford	Harvard	Phillipston	Wendell
Brimfield	Hawley	Prescott	Westhampton
Charlemont	Heath	Raynham	West Newbury
Charlton	Hopedale	Rehoboth	West Stockbridge
Chatham	Leverett	Rochester	West Tisbury
Dalton	Mattapoisett	Royalston	Windsor
Egremont	Middlefield	Sheffield	Worthington

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DIVISION C.

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CASH BALANCES.

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TABLE VII. — *Cash Balances.*

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1915					CASH AT END OF 1915						
	Total	General	Sinking Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Barnstable, . . . . .	\$28,160.95	\$28,061.53	—	\$99.42	—	—	\$5,564.29	\$5,564.29	—	—	—	—
Uxbridge, . . . . .	13,392.07	12,923.79	—	—	\$1,128.28	—	12,388.86	11,056.10	—	—	\$1,332.76	—
Randolph, . . . . .	5,012.00	5,023.40	\$5,088.60	—	—	—	14,472.89	6,774.00	\$7,898.89	—	—	—
Agawam, . . . . .	2,246.64	1,918.08	—	—	328.56	—	1,115.65	762.33	—	—	353.32	—
Lee, . . . . .	8,624.98	8,624.98	—	—	—	—	12,578.20	12,578.20	—	—	—	—
Dudley, . . . . .	9,989.13	9,989.13	—	—	—	—	7,116.20	7,116.20	—	—	—	—
Rockport, . . . . .	15,398.94	14,714.55	—	—	684.39	—	10,945.90	10,350.20	—	—	595.70	—
Provincetown, . . . . .	6,657.08	6,657.08	—	—	—	—	3,931.63	3,931.63	—	—	—	—
Warren, . . . . .	11,631.31	11,631.31	—	—	—	—	7,461.54	7,461.54	—	—	—	—
Templeton, . . . . .	11,462.36	11,462.36	—	—	—	—	13,339.25	13,339.25	—	—	—	—
Dracut, . . . . .	2,384.37	2,384.37	—	—	—	—	2,278.69	2,278.69	—	—	—	—
Williamstown, . . . . .	11,851.33	11,851.33	—	—	—	—	21,666.59	21,666.59	—	—	—	—
Falmouth, . . . . .	30,191.71	28,024.55	762.20	622.22	782.74	—	23,204.93	21,526.33	—	\$661.66	1,016.94	—
Dalton, . . . . .	7,059.67	7,059.67	—	—	—	—	8,645.18	8,645.18	—	—	—	—
Foxborough, . . . . .	6,317.70	1,346.08	—	—	—	—	2,071.58	2,071.58	—	—	—	\$2,071.53
East Bridgewater, . . . . .	11,837.97	11,837.97	—	—	—	—	13,302.50	13,302.50	—	—	—	—
Medfield, . . . . .	8,206.96	8,156.96	—	50.00	—	—	6,211.70	6,211.70	—	—	—	—
Hardwick, . . . . .	12,317.55	10,871.47	—	—	1,446.08	—	17,595.09	15,509.50	—	—	2,085.59	—
Barre, . . . . .	7,796.97	7,796.97	—	—	—	—	2,794.39	2,794.39	—	—	—	—
Oxford, . . . . .	13,091.86	12,670.10	—	—	421.76	—	26,867.76	26,525.99	—	—	341.77	—
Somerset, . . . . .	2,235.01	2,236.01	—	—	—	—	2,139.16	2,139.16	—	—	—	—
Leicester, . . . . .	558.18	558.18	—	—	—	—	151.11	151.11	—	—	—	—
Auburn, . . . . .	13,922.63	13,843.55	—	79.08	—	—	6,380.73	6,298.63	—	\$2.10	—	—
Westport, . . . . .	3,490.73	2,333.61	—	1,157.12	—	—	13,691.09	12,451.93	—	1,239.16	—	—
Billerica, . . . . .	13,199.67	13,128.42	—	—	71.25	—	49,205.19	49,133.12	—	72.07	—	—
Lenox, . . . . .	13,118.13	13,118.13	—	—	—	—	15,932.88	15,932.88	—	—	—	—
Nantucket, . . . . .	10,177.48	10,177.48	—	—	—	—	2,076.52	2,076.52	—	—	—	—
Holbrook, . . . . .	30,391.59	29,637.74	627.00	—	126.85	—	14,197.79	14,035.17	—	—	162.62	—
North Brookfield, . . . . .	4,585.67	4,585.67	—	—	—	—	6,325.75	6,325.75	—	—	—	—
Manchester, . . . . .	82,560.78	82,223.49	120.00	—	200.74	11.55	42,135.33	41,829.03	—	—	119.33	186.97
Medway, . . . . .	12,718.81	12,718.81	—	—	—	—	15,458.24	15,458.24	—	—	—	—
Westford, . . . . .	7,857.95	7,857.95	—	—	—	—	6,122.38	6,020.62	—	—	101.76	—

Pepperell,	8,078.87	7,681.93	396.94	11,824.21	11,427.27	396.94	-
Sutton,	5,894.43	5,894.43	-	3,104.64	3,104.64	-	-
Cotasset,	30,947.55	36,473.45	474.40	15,696.82	12,531.67	3,165.15	-
Shrewsbury,	6,289.34	6,186.89	63.45	19,870.09	19,784.44	46.65	39.00
Holliston,	853.85	853.85	-	11,107.14	11,107.14	-	-
Ayer,	2,603.81	2,603.81	-	2,705.65	2,705.65	-	-
Seekonk,	4,730.62	4,730.62	-	4,691.33	4,691.33	-	-
West Bridgewater,	8,313.27	8,313.27	-	7,036.33	6,036.33	-	-
Deerfield,	5,433.64	5,433.64	-	5,728.14	5,728.14	-	-
Bourne,	14,249.05	14,238.91	-	6,139.74	6,118.70	-	-
Hadley,	22,522.27	22,522.27	-	14,612.23	14,612.23	21.04	-
Hanover,	4,957.60	4,882.40	75.20	2,443.66	2,305.04	-	-
Hopedale,	56,804.62	56,797.29	-	29,107.34	28,212.73	-	-
Seaford,	10,154.40	10,154.40	-	5,507.20	5,207.20	-	-
Hadfield,	6,313.13	6,313.13	-	3,078.44	3,078.44	31.38	-
Norton,	11,484.14	10,873.18	558.26	4,561.41	4,500.20	60.20	-
Launcester,	6,587.38	6,587.38	-	4,644.07	4,644.07	-	-
Kingston,	3,033.86	761.15	2,272.71	3,057.45	435.88	-	-
Swasea,	4,493.36	4,493.36	-	5,564.68	4,888.20	-	-
Wilbraham,	5,910.86	5,410.86	500.00	115.30	114.30	-	-
Holden,	23,665.03	23,665.03	-	13,046.42	13,046.42	-	-
Dighton,	1,305.60	1,305.60	-	2,127.97	2,127.97	-	-
Hopkinton,	667.97	284.94	1.51	13,858.35	13,397.63	418.71	42.00
Sharon,	6,965.47	5,537.38	-	12,672.40	12,186.21	9.11	477.08
Wrentham,	8,721.94	8,501.94	220.00	10,225.95	10,225.95	-	-
Acrehmet,	1,561.73	1,561.73	-	803.14	803.14	-	-
Groveland,	25,886.28	25,886.28	-	8,024.52	8,022.30	-	-
Weston,	61,567.07	61,392.55	174.52	33,820.12	33,350.56	2.22	-
Groton,	26,989.19	26,360.71	628.48	6,141.12	5,773.08	-	-
Wilmington,	5,634.80	5,600.47	34.33	6,150.52	6,125.38	-	-
Hull,	24,270.37	10,932.49	-	53,694.06	32,802.16	-	-
Shirley,	5,380.00	5,380.00	-	5,084.18	5,084.18	-	-
Rehoboth,	6,873.80	6,873.80	-	3,290.82	3,299.82	-	-
Charlton,	2,019.92	1,798.51	-	6,029.12	5,991.57	-	-
Douglas,	10,915.93	10,243.76	272.17	6,568.15	6,438.48	37.55	-
Harwich,	3,544.55	3,544.55	-	918.49	918.49	-	-
Avon,	4.60	4.60	-	3,246.91	3,246.91	-	-
Acton,	197.10	197.10	-	608.70	608.70	-	-
Wilmington,	2,533.68	2,533.68	-	5,772.85	5,772.85	-	-
Merrimac,	11,718.80	11,718.80	-	13,142.17	13,142.17	-	-

Investment fund cash.

TABLE VII. — *Cash Balances* — Continued.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1915					CASH AT END OF 1915						
	Total	General	Sinking Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Belchertown, . . . . .	\$3,645.61	\$3,052.56	—	—	\$243.05	\$350.00	\$4,691.85	\$4,555.80	—	—	\$136.05	—
Ashburnham, . . . . .	3,702.60	3,702.60	—	—	—	—	3,499.24	3,499.24	—	—	—	—
Brookfield, . . . . .	26,821.10	26,743.90	—	\$2.83	74.37	—	2,192.12	2,167.30	—	—	24.82	—
Georgetown, . . . . .	8,076.58	8,076.58	—	—	—	—	10,538.80	10,538.80	—	—	—	—
Upton, . . . . .	4,581.41	4,581.41	—	—	—	—	2,723.75	2,723.75	—	—	—	—
Wayland, . . . . .	4,496.23	4,191.13	—	308.10	—	—	2,497.83	2,240.82	—	\$257.01	—	—
Ashland, . . . . .	6,277.55	6,277.55	—	—	—	—	9,623.50	9,623.50	—	—	—	—
Bellingham, . . . . .	2,257.95	2,257.95	—	—	—	—	1,125.40	1,125.40	—	—	—	—
East Longmeadow, . . . . .	698.99	698.99	—	—	—	—	687.83	687.83	—	—	—	—
Duxbury, . . . . .	11,986.99	11,986.99	—	—	—	—	4,519.32	4,519.32	—	—	—	—
Stockbridge, . . . . .	2,707.22	970.18	—	45.04	1,692.00	—	4,212.31	1,154.01	—	91.64	2,966.66	—
Southborough, . . . . .	6,813.38	5,163.53	\$941.76	436.15	245.39	26.55	5,510.92	4,414.07	\$535.74	407.90	127.66	\$25.55
Rutland, . . . . .	2,533.43	2,533.43	—	—	—	—	4,330.60	4,330.60	—	—	—	—
Hamilton, . . . . .	14,040.80	13,986.77	—	—	54.03	—	28,959.86	28,909.93	—	—	49.93	—
Sheffield, . . . . .	3,091.43	3,091.43	—	—	—	—	934.37	934.37	—	—	—	—
Colrain, . . . . .	745.50	745.50	—	—	—	—	1,401.80	1,401.80	—	—	—	—
Dennis, . . . . .	4,245.49	4,194.25	—	—	51.24	—	5,352.47	5,279.61	—	—	72.86	—
Townsend, . . . . .	2,820.07	2,818.36	—	1.71	—	—	952.20	952.20	—	—	—	—
Raynham, . . . . .	3,932.72	3,932.72	—	—	—	—	3,173.30	3,173.30	—	—	—	—
Northborough, . . . . .	4,957.70	4,927.67	—	—	30.03	—	1,550.12	1,496.66	—	—	53.46	—
Hanson, . . . . .	12,289.30	12,116.07	—	173.23	—	—	14,310.15	14,136.10	—	174.05	—	—
Longmeadow, . . . . .	5,400.69	4,592.76	807.93	—	—	—	2,019.26	897.06	1,122.20	—	—	—
Northfield, . . . . .	2,089.24	1,401.62	—	—	687.62	100.00	14,322.05	13,592.98	—	—	729.07	—
Marshfield, . . . . .	1,657.11	1,557.11	—	—	—	—	9,045.85	8,945.85	—	—	—	100.00
Salisbury, . . . . .	7,987.17	7,711.17	—	—	276.00	—	10,098.74	9,865.74	—	—	233.00	—
Carver, . . . . .	1,415.39	1,415.39	—	—	—	—	1,662.68	1,662.68	—	—	—	—
Sherborn, . . . . .	5,080.65	3,686.24	—	—	1,394.41	—	8,030.67	6,169.36	—	—	1,861.31	—
Essex, . . . . .	4,864.21	4,864.21	—	—	—	—	6,223.43	6,223.43	—	—	—	—
Chatham, . . . . .	67.08	67.08	—	—	—	—	1,271.27	1,271.27	—	—	—	—
Freetown, . . . . .	4,949.21	4,949.21	—	—	—	—	6,090.68	6,090.68	—	—	—	—
Sturbridge, . . . . .	3,171.69	3,171.69	—	316.25	—	—	3,452.21	3,116.85	—	—	—	—
Lunenburg, . . . . .	2,235.62	2,235.62	—	—	—	—	828.73	828.73	—	335.36	—	—



## TOWNS UNDER 5,000 POPULATION.

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Westminster, . . . . .	1,500.39	1,500.39	—	—	—	1,082.80	1,082.80	—	—
Newbury, . . . . .	5,073.88	5,073.88	—	—	—	6,988.70	6,988.70	—	—
Buckland, . . . . .	1,575.39	1,575.39	—	—	—	1,713.20	1,713.20	—	—
Nowell, . . . . .	6,856.31	6,715.29	8.02	—	—	6,632.07	6,632.07	13.02	—
Cheshire, . . . . .	1,605.19	1,286.09	319.10	—	—	3,547.12	3,543.40	—	—
West Newbury, . . . . .	5,892.30	5,890.37	82.93	—	—	1,042.02	1,042.02	79.85	—
Sudwich, . . . . .	5,101.04	5,101.04	1,464.22	—	—	5,747.15	5,747.15	—	—
Lakeville, . . . . .	1,758.15	1,758.15	—	—	—	3,774.67	3,774.67	—	—
Marion, . . . . .	5,500.47	5,500.47	—	—	—	2,389.04	2,389.04	—	20.00
Shelburne, . . . . .	4,527.40	4,527.40	—	—	—	13,620.31	13,620.31	—	—
Rowley, . . . . .	662.74	649.24	13.50	—	—	5,502.81	5,502.81	—	—
Westwood, . . . . .	16,951.41	16,951.41	—	—	—	21,070.93	21,070.93	—	—
Millis, . . . . .	2,899.69	2,899.69	—	—	—	3,767.95	3,767.95	—	—
Huntington, . . . . .	991.10	991.10	—	—	—	3,674.97	3,674.97	—	—
Yarmouth, . . . . .	4,678.23	4,677.84	.39	—	—	7,573.73	7,573.73	—	—
Plainville, . . . . .	1,117.89	1,117.89	—	—	—	1,575.22	1,575.22	—	—
Sterling, . . . . .	5,190.53	5,190.53	—	—	—	3,094.89	3,094.89	—	—
Nahant, . . . . .	92,894.24	3,065.99	—	—	89,828.25	11,182.98	11,182.98	—	78,442.10
Bedford, . . . . .	5,471.75	5,471.75	—	—	—	15,492.37	15,492.37	50.00	—
Southwick, . . . . .	709.15	676.38	—	—	32.77	887.53	884.76	—	32.77
Mattapoisett, . . . . .	6,879.70	6,879.70	—	—	—	5,129.40	5,129.40	—	—
Chester, . . . . .	2,690.08	2,690.08	—	—	—	678.94	678.94	—	—
Pembroke, . . . . .	6,690.52	6,690.52	—	—	—	5,145.73	5,145.73	—	—
Tisbury, . . . . .	2,751.74	2,751.74	—	—	—	8,650.38	8,650.38	—	—
West Boylston, . . . . .	5,361.01	5,361.01	232.36	—	—	8,091.43	6,197.46	307.97	1,586.00
Lincoln, . . . . .	11,630.28	9,686.80	1,532.89	—	—	10,735.70	8,826.52	2 758.92	1,150.26
Middleton, . . . . .	1,209.57	1,209.57	—	—	—	1,931.16	1,931.16	—	—
North Reading, . . . . .	6,452.13	6,452.13	—	—	—	2,090.24	1,090.24	—	1,000.00
West Brookfield, . . . . .	7,045.89	6,892.89	153.00	—	—	5,420.46	5,306.64	—	113.82
Sunderland, . . . . .	2,733.95	2,733.95	—	—	—	457.68	457.68	—	—
West Stockbridge, . . . . .	19.53	19.53	—	—	—	19.53	19.53	—	—
Edgartown, . . . . .	5,258.09	5,258.09	—	—	—	5,525.38	5,525.38	—	—
Norfolk, . . . . .	7,357.47	7,357.47	—	—	—	10,031.40	10,031.40	—	—
Hinsdale, . . . . .	1,891.80	1,891.80	—	—	—	642.27	642.27	—	—
Oak Bluffs, . . . . .	8,909.68	8,909.68	—	—	—	669.49	669.49	—	—
Littleton, . . . . .	4,996.00	4,996.00	1,277.45	—	400.00	2,965.49	2,965.49	1,038.00	300.00
Conway, . . . . .	459.14	459.14	—	—	—	43.60	43.60	—	—
Sudbury, . . . . .	10,533.93	10,338.67	68.93	—	—	2,682.71	2,245.22	184.81	252.68
Topsfield, . . . . .	8,076.49	7,507.37	91.68	—	—	287.95	73.12	106.45	108.38
Erving, . . . . .	10,225.59	10,225.59	—	—	—	5,018.97	4,985.90	—	33.07

Investment fund cash.

<sup>2</sup> Includes \$707.91 investment fund cash.

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1915					CASH AT END OF 1915						
	Total	General	Sinking Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Orleans, . . . . .	\$7,040.71	\$6,550.06	-	-	\$490.65	-	\$3,774.24	\$3,448.49	-	-	\$325.75	-
Rochester, . . . . .	3,311.95	3,286.82	-	-	25.13	-	321.83	321.83	-	-	-	-
Stow, . . . . .	426.80	25.95	-	-	400.85	-	2,363.74	2,014.32	-	-	349.42	-
Whately, . . . . .	147.22	147.22	-	-	-	-	2,019.03	2,019.03	-	-	-	-
Clarksburg, . . . . .	-	-	-	-	-	-	584.07	584.07	-	-	-	-
Lynnfield, . . . . .	3,040.13	2,993.74	-	-	46.44	-	2,841.30	2,474.46	1,230.00	-	85.84	-
Harvard, . . . . .	7,412.65	5,210.40	1,660.42	\$495.17	1,646.66	-	1,693.84	-	166.47	\$702.53	924.84	-
Russell, . . . . .	18,839.86	18,839.86	-	-	-	-	10,485.21	10,485.21	-	-	-	-
Lanesborough, . . . . .	170.69	134.91	-	35.78	-	-	155.79	96.93	-	47.43	-	\$11.43
Hubbardston, . . . . .	6,864.70	6,864.70	-	-	-	-	5,719.24	5,719.24	-	-	-	-
Wenham, . . . . .	4,641.54	4,641.54	-	-	-	-	3,674.43	3,674.43	-	-	-	-
New Marlborough, . . . . .	1,873.26	1,873.26	-	-	-	-	2,951.33	2,951.33	-	-	-	-
Dover, . . . . .	7,857.08	7,857.08	-	-	-	-	5,000.20	5,000.20	-	-	-	-
Ashfield, . . . . .	417.99	417.99	-	-	-	-	1,126.59	1,126.59	-	-	-	-
Berkley, . . . . .	736.50	736.50	-	-	-	-	662.40	662.40	-	-	-	-
Charlmonot, . . . . .	1,173.56	1,173.56	-	-	-	-	1,203.05	1,203.05	-	-	-	-
Becket, . . . . .	4,135.18	3,399.19	-	735.99	-	-	1,681.42	1,033.97	647.45	-	-	-
Tyngsborough, . . . . .	834.30	834.30	-	-	-	-	6,004.20	6,004.20	-	-	-	-
Gill, . . . . .	1,228.50	1,228.50	-	-	-	-	-	-	-	-	-	-
Southampton, . . . . .	974.70	273.23	-	-	701.47	-	3,078.36	2,358.72	-	-	719.64	-
Wellfleet, . . . . .	6,300.46	6,300.46	-	-	-	-	6,884.60	6,884.60	-	-	-	-
Brimfield, . . . . .	4,850.57	3,960.38	-	890.19	-	-	3,306.73	2,494.64	-	812.09	-	-
Mendon, . . . . .	2,544.94	2,544.94	-	-	-	-	740.40	740.40	-	-	-	-
Ashby, . . . . .	3,865.32	3,861.42	-	-	3.90	-	4,122.57	3,992.49	-	-	130.08	-
Berlin, . . . . .	519.80	247.10	-	272.70	-	-	357.70	357.70	-	-	-	-
Royalston, . . . . .	5,349.74	5,349.74	-	-	-	-	4,243.11	4,243.11	-	-	-	-
Granby, . . . . .	2,660.78	2,660.78	-	-	-	-	1,416.23	1,416.23	-	-	-	-
Enfield, . . . . .	12.34	12.34	-	-	-	-	2,942.65	2,942.65	-	-	-	-
Princeton, . . . . .	9,340.28	9,304.99	-	44.29	-	-	1,968.28	1,948.31	-	10.97	-	-
Barnardston, . . . . .	915.25	915.25	-	-	-	-	4,086.49	4,086.49	-	-	-	-
Granville, . . . . .	415.98	415.98	-	-	-	-	1,716.23	1,716.23	-	-	-	-
Boyiston, . . . . .	2,771.95	2,771.95	-	-	-	-	2,048.00	1,992.06	-	13.00	42.94	-

## TOWNS UNDER 5,000 POPULATION.

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Brewster,	1,416.55	1,416.55	-	-	-	1,272.42	-	-	-
Levecke,	179.14	179.14	-	-	-	1,838.97	-	-	-
Bolton,	2,401.57	1,275.57	-	-	-	3,707.24	-	-	350.00
Burlington,	3,266.36	3,266.36	-	-	-	3,230.78	-	-	-
Petersham,	5,057.20	4,766.55	200.65	-	-	3,915.49	119.07	-	-
Boxford,	2,315.89	2,315.89	-	-	-	1,619.57	-	-	-
Dana,	6,845.12	6,845.12	-	-	-	7,518.89	-	-	-
Hampden,	3,037.13	3,037.13	-	-	-	300.77	-	-	-
Truro,	1,719.09	1,614.28	104.81	-	-	2,026.59	111.56	-	-
Cumington,	117.23	117.23	-	-	-	215.17	-	-	10.00
Hallifax,	2,178.01	2,178.01	-	-	-	2,165.39	-	-	-
New Salem,	989.12	989.12	-	-	-	2,560.83	-	-	-
Blandford,	352.20	139.79	-	-	-	-	-	-	-
Worthington,	1,263.33	1,263.33	-	-	-	1,037.83	-	-	-
Egremont,	1,132.63	1,132.63	-	-	-	-	-	-	-
Plymouth,	1,076.12	1,076.12	-	-	-	2,192.04	-	-	-
Richmond,	2,630.59	2,630.59	-	-	-	864.85	-	-	-
Sandisfield,	945.05	945.05	-	-	-	1,136.33	-	-	-
Hesterfield,	1,991.11	1,991.11	-	-	-	2,245.55	-	-	-
Eastham,	5,184.09	5,184.09	-	-	-	5,371.36	50.00	-	-
Oakham,	787.41	787.41	-	-	-	792.19	-	-	-
Savoy,	8.18	8.18	-	-	-	1,601.74	-	-	-
Hancock,	248.92	248.92	-	-	-	76.63	-	-	-
Pelham,	1,111.14	1,111.14	-	-	-	1,047.98	-	-	-
Carlisle,	612.40	439.85	-	-	-	734.18	-	-	-
Warwick,	777.31	777.31	-	-	-	129.69	-	-	-
Paxton,	786.90	786.90	-	-	-	600.99	-	-	-
New Braintree,	552.62	552.62	-	-	-	234.05	100.00	-	-
Otis,	498.95	498.95	-	-	-	711.15	-	-	151.20
West Tisbury,	250.27	176.90	73.37	-	-	810.23	-	-	-
Westhampton,	1,449.72	1,449.72	-	-	-	308.49	73.37	-	-
Florida,	-	-	-	-	-	4,182.08	-	-	-
Hawley,	2,248.72	2,248.72	-	-	-	2,566.52	-	-	-
Greenwich,	1,057.93	1,057.93	-	-	-	167.28	-	-	-
Rowe,	1,670.11	1,665.93	4.28	-	-	178.78	4.28	-	-
Phillipston,	1,060.50	1,060.50	-	-	-	2,712.97	-	-	-
Wendell,	929.40	929.40	-	-	-	2,672.77	-	-	-
Heath,	331.30	331.30	-	-	-	583.52	-	-	-
Plainfield,	1,262.25	1,262.25	-	-	-	854.47	-	-	-
Windsor,	1,622.29	21.42	140.87	-	-	335.84	56.48	-	-

#### 1 Investment fund cash.

TABLE VII. — *Cash Balances* — Concluded.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1915						CASH AT END OF 1915					
	Total	General	Sinking Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Dunstable, . . . . .	\$400.21	\$310.57	-	\$34.86	\$4.78	-	\$847.86	\$647.93	-	\$138.72	\$61.21	-
Monterey, . . . . .	773.56	773.56	-	-	-	-	362.75	362.75	-	-	-	-
Leyden, . . . . .	345.63	323.95	-	-	21.68	-	59.39	27.33	-	-	32.06	-
Wales, . . . . .	2,722.56	2,722.56	-	-	-	-	930.20	930.20	-	-	-	-
Tyringham, . . . . .	60.03	60.03	-	-	-	-	56.79	56.79	-	-	-	-
Dorchester, . . . . .	333.36	333.36	-	-	-	-	1,160.97	1,160.97	-	-	-	-
Middlefield, . . . . .	109.18	109.18	-	-	-	-	745.44	745.44	-	-	-	-
Prescott, . . . . .	921.82	921.82	-	-	-	-	562.65	562.65	-	-	-	-
Morris, . . . . .	1,208.41	1,208.41	-	-	-	-	338.58	338.58	-	-	-	-
Shutesbury, . . . . .	854.23	854.23	-	-	-	-	1,360.69	1,360.69	-	-	-	-
Goshen, . . . . .	527.77	527.77	-	-	-	-	130.80	130.80	-	-	-	-
Chilmark, . . . . .	2,725.85	2,725.85	-	-	-	-	4,097.95	4,097.95	-	-	-	-
Washington, . . . . .	1,450.31	1,450.31	-	-	-	-	1,241.20	1,241.20	-	-	-	-
Alford, . . . . .	291.26	291.26	-	-	-	-	248.11	248.11	-	-	-	-
Mashpee, . . . . .	354.41	354.41	-	-	-	-	1,692.33	1,692.33	-	-	-	-
Montgomery, . . . . .	103.07	103.07	-	-	-	-	10.14	10.14	-	-	-	-
Tolland, . . . . .	-	-	-	-	-	-	-	-	-	-	-	-
Peru, . . . . .	150.62	150.62	-	-	-	-	96.16	96.16	-	-	-	-
Gay Head, . . . . .	163.58	163.58	-	-	-	-	388.13	388.13	-	-	-	-
Holland, . . . . .	2,130.40	2,130.40	-	-	-	-	1,597.74	1,592.59	-	65.15	-	-
Gosnold, . . . . .	1,923.71	1,923.71	-	-	-	-	2,176.67	2,176.67	-	-	-	-
Mount Washington, . . . . .	-	-	-	-	-	-	-	-	-	-	-	-
New Ashford, . . . . .	325.03	325.03	-	-	-	-	98.23	98.23	-	-	-	-
239 Towns, . . . . .	\$1,520,803.31	\$1,367,832.97	\$21,298.22	\$7,893.34	\$25,616.13	\$98,163.65	\$1,377,002.21	\$1,224,460.15	\$29,192.57	\$8,604.16	\$29,054.03	\$85,631.30

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INDEX:  
BY CITIES AND TOWNS.

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TABLE V. Interest Receipts.

TABLE VI. Summary of Revenue Receipts.

TABLE VII. Maintenance of Departments.

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ATTLEBORO, . . . . .	20, 21	28, 29	30, 31	32-40	41	42
BEVERLY, . . . . .	18, 19	28, 29	30, 31	32-40	41	42
BOSTON, . . . . .	4, 5	28, 29	30, 31	32-40	41	42
BROCKTON, . . . . .	10, 11	28, 29	30, 31	32-40	41	42
CAMBRIDGE, . . . . .	6, 7	28, 29	30, 31	32-40	41	42
CHELSEA, . . . . .	12, 13	28, 29	30, 31	32-40	41	42
CHICOPEE, . . . . .	16, 17	28, 29	30, 31	32-40	41	42
EVERETT, . . . . .	14, 15	28, 29	30, 31	32-40	41	42
FALL RIVER, . . . . .	6, 7	28, 29	30, 31	32-40	41	42
FITCHBURG, . . . . .	14, 15	28, 29	30, 31	32-40	41	42
GLOUCESTER, . . . . .	18, 19	28, 29	30, 31	32-40	41	42
HAVERHILL, . . . . .	10, 11	28, 29	30, 31	32-40	41	42
HOLYOKE, . . . . .	10, 11	28, 29	30, 31	32-40	41	42
LAWRENCE, . . . . .	8, 9	28, 29	30, 31	32-40	41	42
LOWELL, . . . . .	8, 9	28, 29	30, 31	32-40	41	42
LYNN, . . . . .	8, 9	28, 29	30, 31	32-40	41	42
MALDEN, . . . . .	12, 13	28, 29	30, 31	32-40	41	42
MARLBOROUGH, . . . . .	22, 23	28, 29	30, 31	32-40	41	42
MEDFORD, . . . . .	16, 17	28, 29	30, 31	32-40	41	42
MELROSE, . . . . .	20, 21	28, 29	30, 31	32-40	41	42
NEW BEDFORD, . . . . .	6, 7	28, 29	30, 31	32-40	41	42
NEWBURYPORT, . . . . .	22, 23	28, 29	30, 31	32-40	41	42
NEWTON, . . . . .	12, 13	28, 29	30, 31	32-40	41	42
NORTH ADAMS, . . . . .	18, 19	28, 29	30, 31	32-40	41	42
NORTHAMPTON, . . . . .	20, 21	28, 29	30, 31	32-40	41	42
PITTSFIELD, . . . . .	14, 15	28, 29	30, 31	32-40	41	42
QUINCY, . . . . .	12, 13	28, 29	30, 31	32-40	41	42
REVERE, . . . . .	18, 19	28, 29	30, 31	32-40	41	42
SALEM, . . . . .	14, 15	28, 29	30, 31	32-40	41	42
SOMERVILLE, . . . . .	10, 11	28, 29	30, 31	32-40	41	42
SPRINGFIELD, . . . . .	8, 9	28, 29	30, 31	32-40	41	42
TAUNTON, . . . . .	16, 17	28, 29	30, 31	32-40	41	42
WALTHAM, . . . . .	16, 17	28, 29	30, 31	32-40	41	42
WOBURN, . . . . .	20, 21	28, 29	30, 31	32-40	41	42
WORCESTER, . . . . .	6, 7	28, 29	30, 31	32-40	41	42

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TABLE IX. Summary of Maintenance.

TABLE X. Interest Payments.

TABLE XI. Outstanding Indebtedness Classified by Character of Obligation — 1915.

TABLE XII. Relation of Indebtedness to Valuation — 1915.

TABLE XIII. Debt Transactions for 1915 Classified by Character of Obligation.

TABLE XIV. Sinking and Loan Fund Payments to the State — 1915.

TABLE XV. Method of Meeting Debt Requirements from Taxation — 1915.

TABLE XVI. Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
45-63	64	65, 66	67	71	72 (line 14)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 32)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 7)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 5)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 9)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 4)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 21)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 22)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 13)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 11)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 6)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 23)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 12)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 17)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 29)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 15)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 27)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 26)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 31)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 28)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 1)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 19)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 30)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 3)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 33)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 2)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 16)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 24)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 10)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 34)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 20)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 8)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 35)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 25)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 18)	73	74	75	79

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TABLE II. Outstanding Indebtedness Classified by Character of Obligation — 1915.

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TABLE IV. Debt Transactions for 1915 Classified by Character of Obligation.

TABLE V. Sinking and Loan Fund Payments to the State — 1915.

TABLE VI. Method of Meeting Debt Requirements from Taxation — 1915.

TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington, . . . . .	116, 117	131	132 (line 20)	135	136	137	141
Acton, . . . . .	180, 181	271	—	282	287	290	293
Acushnet, . . . . .	174, 175	271	277 (line 63)	281	287	288	293
Adams, . . . . .	90, 91	130	132 (line 57)	134	136	137	140
Agawam, . . . . .	146, 147	270	277 (line 9)	280	287	288	292
Alford, . . . . .	260, 261	276	279 (line 175)	286	287	290	298
Amesbury, . . . . .	102, 103	130	132 (line 5)	135	136	137	140
Amherst, . . . . .	118, 119	131	132 (line 32)	135	136	137	141
Andover, . . . . .	104, 105	130	132 (line 38)	135	136	137	141
Arlington, . . . . .	88, 89	130	132 (line 18)	134	136	137	140
Ashburnham, . . . . .	182, 183	271	277 (line 37)	282	287	288	294
Ashby, . . . . .	228, 229	274	—	284	287	289	296
Ashfield, . . . . .	224, 225	274	279 (line 156)	284	287	289	296
Ashland, . . . . .	184, 185	272	277 (line 19)	282	287	288	294
Athol, . . . . .	98, 99	130	132 (line 2)	134	136	137	140
Auburn, . . . . .	156, 157	270	277 (line 64)	280	287	288	292
Avon, . . . . .	180, 181	271	277 (line 30)	282	287	288	293
Ayer, . . . . .	164, 165	271	277 (line 31)	281	287	288	293
Barnstable, . . . . .	146, 147	270	278 (line 148)	280	287	288	292
Barre, . . . . .	154, 155	270	278 (line 138)	280	287	288	292
Becket, . . . . .	226, 227	274	—	284	287	290	296
Bedford, . . . . .	206, 207	273	277 (line 24)	283	287	289	295
Belchertown, . . . . .	182, 183	271	—	282	287	288	294
Bellingham, . . . . .	184, 185	272	278 (line 122)	282	287	288	294
Belmont, . . . . .	104, 105	130	132 (line 45)	135	136	137	141
Berkley, . . . . .	224, 225	274	—	284	287	290	296
Berlin, . . . . .	230, 231	274	—	284	287	290	296
Bernardston, . . . . .	232, 233	274	279 (line 155)	285	287	289	296
Billerica, . . . . .	158, 159	270	277 (line 13)	280	287	288	292
Blackstone, . . . . .	116, 117	131	133 (line 71)	135	136	137	141
Blandford, . . . . .	240, 241	275	278 (line 89)	285	287	289	297
Bolton, . . . . .	234, 235	274	278 (line 141)	285	287	289	297
Bourne, . . . . .	166, 167	271	278 (line 79)	281	287	288	293
Boxborough, . . . . .	256, 257	275	279 (line 188)	286	287	290	298
Boxford, . . . . .	236, 237	274	—	285	287	290	297
Boylston, . . . . .	232, 233	274	277 (line 68)	285	287	289	296
Braintree, . . . . .	100, 101	130	132 (line 52)	134	136	137	140
Brewster, . . . . .	234, 235	274	278 (line 81)	285	287	289	297
Bridgewater, . . . . .	100, 101	130	132 (line 68)	134	136	137	140
Brimfield, . . . . .	228, 229	274	—	284	287	290	296
Brookfield, . . . . .	182, 183	271	277 (line 36)	282	287	288	294
Brookline, . . . . .	84, 85	130	132 (line 61)	134	136	137	140
Buckland, . . . . .	198, 199	272	278 (line 98)	283	287	289	295
Burlington, . . . . .	234, 235	274	277 (line 54)	285	287	289	297
Canton, . . . . .	118, 119	131	132 (line 56)	135	136	137	141
Carlisle, . . . . .	246, 247	275	278 (line 132)	285	287	290	297
Carver, . . . . .	194, 195	272	278 (line 135)	282	287	289	294
Charlemont, . . . . .	224, 225	274	279 (line 176)	284	287	290	296
Charlton, . . . . .	178, 179	271	—	281	287	290	293
Chatham, . . . . .	196, 197	272	—	283	287	290	294
Chelmsford, . . . . .	122, 123	131	133 (line 77)	135	136	137	141
Cheshire, . . . . .	200, 201	272	278 (line 110)	283	287	289	295
Chester, . . . . .	208, 209	273	277 (line 44)	283	287	289	295
Chesterfield, . . . . .	242, 243	275	279 (line 157)	285	287	290	297
Chilmark, . . . . .	258, 259	275	279 (line 164)	286	287	290	298
Clarksburg, . . . . .	220, 221	273	277 (line 47)	284	287	289	296
Clinton, . . . . .	92, 93	130	132 (line 27)	134	136	137	140
Cohasset, . . . . .	162, 163	270	278 (line 152)	281	287	288	293
Colrain, . . . . .	188, 189	272	278 (line 113)	282	287	289	294
Concord, . . . . .	110, 111	131	132 (line 9)	135	136	137	141
Conway, . . . . .	216, 217	273	278 (line 120)	284	287	289	295
Cummington, . . . . .	238, 239	274	279 (line 191)	285	287	289	297
Dalton, . . . . .	152, 153	270	278 (line 136)	280	287	290	292
Dana, . . . . .	236, 237	274	278 (line 95)	285	287	289	297
Danvers, . . . . .	94, 95	130	132 (line 36)	134	136	137	140
Dartmouth, . . . . .	120, 121	131	132 (line 51)	135	136	137	141
Dedham, . . . . .	96, 97	130	132 (line 60)	134	136	137	140
Deerfield, . . . . .	166, 167	271	277 (line 53)	281	287	288	293
Dennis, . . . . .	190, 191	272	279 (line 159)	282	287	289	294
Dighton, . . . . .	172, 173	271	278 (line 127)	281	287	288	293



*Tabular Index: For Towns — Continued.*

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
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Douglas, . . . . .	178, 179	271	277 (line 29)	281	287	288	293
Dover, . . . . .	224, 225	274	-	284	287	289	296
Draeut, . . . . .	150, 151	270	278 (line 123)	280	287	288	292
Dudley, . . . . .	148, 149	270	277 (line 14)	280	287	288	292
Dunstable, . . . . .	254, 255	275	279 (line 173)	286	287	290	298
Duxbury, . . . . .	186, 187	272	278 (line 104)	282	287	288	294
East Bridgewater, . . . . .	152, 153	270	277 (line 2)	280	287	288	292
Eastham, . . . . .	242, 243	275	278 (line 115)	285	287	290	297
Easthampton, . . . . .	98, 99	130	132 (line 44)	134	136	137	140
East Longmeadow, . . . . .	186, 187	272	277 (line 17)	282	287	288	294
Easton, . . . . .	124, 125	131	133 (line 79)	135	136	137	141
Edgartown, . . . . .	212, 213	273	278 (line 114)	283	287	289	295
Egremont, . . . . .	240, 241	275	-	285	287	290	297
Enfield, . . . . .	230, 231	274	-	284	287	290	296
Erving, . . . . .	216, 217	273	277 (line 61)	284	287	289	295
Essex, . . . . .	194, 195	272	278 (line 77)	282	287	289	294
Fairhaven, . . . . .	112, 113	131	132 (line 35)	135	136	137	141
Falmouth, . . . . .	152, 153	270	277 (line 60)	280	287	288	292
Florida, . . . . .	248, 249	275	279 (line 154)	285	287	290	297
Foxborough, . . . . .	152, 153	270	279 (line 186)	280	287	288	292
Framingham, . . . . .	88, 89	130	132 (line 12)	134	136	137	140
Franklin, . . . . .	110, 111	131	132 (line 1)	135	136	137	141
Freetown, . . . . .	196, 197	272	278 (line 83)	283	287	289	294
Gardner, . . . . .	88, 89	130	132 (line 24)	134	136	137	140
Gay Head, . . . . .	262, 263	276	-	286	287	290	298
Georgetown, . . . . .	182, 183	271	278 (line 75)	282	287	288	294
Gill, . . . . .	226, 227	274	278 (line 151)	284	287	289	296
Gosben, . . . . .	258, 259	275	278 (line 126)	286	287	290	298
Gosnold, . . . . .	264, 265	276	278 (line 149)	286	287	290	298
Grafton, . . . . .	114, 115	131	132 (line 46)	135	136	137	141
Granby, . . . . .	230, 231	274	-	284	287	290	296
Granville, . . . . .	232, 233	274	278 (line 137)	285	287	289	296
Great Barrington, . . . . .	110, 111	131	133 (line 74)	135	136	137	141
Greenfield, . . . . .	94, 95	130	133 (line 75)	134	136	137	140
Greenwich, . . . . .	250, 251	275	279 (line 174)	285	287	290	297
Groton, . . . . .	176, 177	271	278 (line 99)	281	287	288	293
Groveland, . . . . .	174, 175	271	277 (line 7)	281	287	288	293
Hadley, . . . . .	166, 167	271	278 (line 73)	281	287	288	293
Halifax, . . . . .	238, 239	274	279 (line 161)	285	287	289	297
Hamilton, . . . . .	188, 189	272	279 (line 181)	282	287	289	294
Hampden, . . . . .	236, 237	274	-	285	287	290	297
Hancock, . . . . .	244, 245	275	279 (line 189)	285	287	290	297
Hanover, . . . . .	166, 167	271	278 (line 145)	281	287	288	293
Hanson, . . . . .	192, 193	272	-	282	287	290	294
Hardwick, . . . . .	154, 155	270	278 (line 93)	280	287	288	292
Harvard, . . . . .	220, 221	273	279 (line 169)	284	287	290	296
Harwich, . . . . .	178, 179	271	278 (line 146)	281	287	288	293
Hatfield, . . . . .	168, 169	271	277 (line 20)	281	287	288	293
Hawley, . . . . .	250, 251	275	278 (line 134)	285	287	290	297
Heath, . . . . .	252, 253	275	-	286	287	290	297
Hingham, . . . . .	122, 123	131	133 (line 73)	135	136	137	141
Hinsdale, . . . . .	214, 215	273	-	283	287	289	295
Holbrook, . . . . .	158, 159	270	277 (line 15)	280	287	288	292
Holden, . . . . .	172, 173	271	277 (line 26)	281	287	288	293
Holland, . . . . .	262, 263	276	278 (line 108)	286	287	290	298
Holliston, . . . . .	164, 165	271	279 (line 172)	281	287	288	293
Hopedale, . . . . .	168, 169	271	-	281	287	290	293
Hopkinton, . . . . .	172, 173	271	277 (line 69)	281	287	288	293
Hubbardston, . . . . .	222, 223	274	278 (line 102)	284	287	289	296
Hudson, . . . . .	108, 109	131	132 (line 3)	135	136	137	141
Hull, . . . . .	176, 177	271	277 (line 40)	281	287	288	293
Huntington, . . . . .	204, 205	273	278 (line 121)	283	287	289	295
Ipswich, . . . . .	112, 113	131	132 (line 17)	135	136	137	141
Kingston, . . . . .	170, 171	271	278 (line 131)	281	287	288	293
Lakeville, . . . . .	206, 201	272	278 (line 100)	283	287	289	295
Lancaster, . . . . .	170, 171	271	279 (line 178)	281	287	288	293
Lanesborough, . . . . .	222, 223	274	277 (line 56)	284	287	289	296
Lee, . . . . .	148, 149	270	278 (line 74)	280	287	288	292
Leicester, . . . . .	156, 157	270	277 (line 38)	280	287	288	292
Lenox, . . . . .	158, 159	270	278 (line 116)	280	287	288	292
Leominster, . . . . .	86, 87	130	132 (line 34)	134	136	137	140
Leverett, . . . . .	234, 235	274	-	285	287	290	297
Lexington, . . . . .	118, 119	131	132 (line 11)	135	136	137	141
Leyden, . . . . .	254, 255	275	277 (line 62)	286	287	290	298
Lincoln, . . . . .	210, 211	273	277 (line 48)	283	287	289	295
Littleton, . . . . .	214, 215	273	277 (line 1)	283	287	289	295
Longmeadow, . . . . .	192, 193	272	277 (line 46)	282	287	289	294
Ludlow, . . . . .	112, 113	131	133 (line 72)	135	136	137	141
Lunenburg, . . . . .	196, 197	272	278 (line 92)	283	287	289	296
Lynnfield, . . . . .	220, 221	273	278 (line 128)	284	287	289	296
Manchester, . . . . .	160, 161	270	277 (line 45)	281	287	288	292
Mansfield, . . . . .	116, 117	131	132 (line 33)	135	136	137	141
Marblehead, . . . . .	104, 105	130	132 (line 37)	135	136	137	141
Marion, . . . . .	202, 203	273	277 (line 41)	283	287	289	295
Marshfield, . . . . .	192, 193	272	278 (line 142)	282	287	289	294

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Mattapoisett, . . . . .	208, 209	273	277 (line 18)	283	287	290	295
Maynard, . . . . .	108, 109	131	132 (line 48)	135	136	137	141
Medfield, . . . . .	154, 155	270	279 (line 185)	280	287	288	292
Medway, . . . . .	160, 161	270	277 (line 3)	281	287	288	292
Mendon, . . . . .	228, 229	274	278 (line 105)	284	287	289	296
Merrimac, . . . . .	180, 181	271	277 (line 4)	282	287	288	293
Methuen, . . . . .	90, 91	130	132 (line 23)	134	136	137	140
Middleborough, . . . . .	102, 103	130	132 (line 58)	134	136	137	140
Middlefield, . . . . .	256, 257	275	-	286	287	290	298
Middleton, . . . . .	210, 211	273	277 (line 42)	283	287	289	295
Millford, . . . . .	90, 91	130	132 (line 30)	134	136	137	140
Millbury, . . . . .	120, 121	131	132 (line 55)	135	136	137	141
Millis, . . . . .	204, 205	273	277 (line 10)	283	287	289	295
Milton, . . . . .	102, 103	130	132 (line 66)	135	136	137	140
Monroe, . . . . .	258, 259	275	279 (line 184)	286	287	290	298
Monson, . . . . .	124, 125	131	132 (line 65)	135	136	137	141
Montague, . . . . .	104, 105	130	133 (line 76)	135	136	137	141
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Montgomery, . . . . .	260, 261	276	278 (line 119)	286	287	290	298
Mount Washington, . . . . .	264, 265	276	-	286	287	290	298
Nahant, . . . . .	206, 207	273	278 (line 101)	283	287	289	295
Nantucket, . . . . .	158, 159	270	277 (line 65)	280	287	288	292
Natick, . . . . .	96, 97	130	132 (line 4)	134	136	137	140
Needham, . . . . .	110, 111	131	132 (line 13)	135	136	137	141
New Ashford, . . . . .	264, 265	276	278 (line 84)	286	287	290	298
New Braintree, . . . . .	246, 247	275	278 (line 150)	285	287	290	297
Newbury, . . . . .	198, 199	272	-	283	287	289	295
New Marlborough, . . . . .	232, 233	274	278 (line 140)	284	287	289	296
New Salem, . . . . .	238, 239	274	279 (line 192)	285	287	290	297
Norfolk, . . . . .	214, 215	273	279 (line 190)	283	287	289	295
North Andover, . . . . .	114, 115	131	132 (line 40)	135	136	137	141
North Attleborough, . . . . .	100, 101	130	132 (line 26)	134	136	137	140
Northborough, . . . . .	190, 191	272	-	282	287	290	294
Northbridge, . . . . .	102, 103	130	132 (line 63)	134	136	137	140
North Brookfield, . . . . .	160, 161	270	277 (line 49)	281	287	288	292
Northfield, . . . . .	192, 193	272	277 (line 33)	282	287	289	294
North Reading, . . . . .	210, 211	273	277 (line 67)	283	287	289	295
Norton, . . . . .	168, 169	271	277 (line 59)	281	287	288	293
Norwell, . . . . .	198, 199	272	278 (line 103)	283	287	289	295
Norwood, . . . . .	96, 97	130	132 (line 39)	134	136	137	140
Oak Bluffs, . . . . .	214, 215	273	278 (line 125)	283	287	289	295
Oakham, . . . . .	244, 245	275	-	285	287	290	297
Orange, . . . . .	120, 121	131	132 (line 28)	135	136	137	141
Orleans, . . . . .	218, 219	273	-	284	287	290	296
Otis, . . . . .	248, 249	275	279 (line 166)	285	287	290	297
Oxford, . . . . .	154, 155	270	277 (line 52)	280	287	288	292
Palmer, . . . . .	98, 99	130	132 (line 59)	134	136	137	140
Paxton, . . . . .	246, 247	275	278 (line 88)	285	287	290	297
Peabody, . . . . .	86, 87	130	132 (line 16)	134	136	137	140
Pelham, . . . . .	244, 245	275	278 (line 97)	285	287	290	297
Pembroke, . . . . .	208, 209	273	278 (line 129)	283	287	289	295
Pepperell, . . . . .	162, 163	270	277 (line 6)	281	287	288	293
Peru, . . . . .	262, 263	276	279 (line 167)	286	287	290	298
Petersham, . . . . .	236, 237	274	-	285	287	290	297
Phillipston, . . . . .	250, 251	275	-	285	287	290	297
Plainfield, . . . . .	252, 253	275	278 (line 117)	286	287	290	297
Plainville, . . . . .	204, 205	273	277 (line 22)	283	287	289	295
Plymouth, . . . . .	92, 93	130	132 (line 62)	134	136	137	140
Plympton, . . . . .	240, 241	275	279 (line 153)	285	287	289	297
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Princeton, . . . . .	232, 233	274	278 (line 96)	285	287	289	296
Provincetown, . . . . .	148, 149	270	277 (line 16)	280	287	288	292
Randolph, . . . . .	146, 147	270	277 (line 27)	280	287	288	292
Raynham, . . . . .	190, 191	272	-	282	287	290	294
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Richmond, . . . . .	242, 243	275	278 (line 124)	285	287	290	297
Rochester, . . . . .	218, 219	273	-	284	287	290	296
Rockland, . . . . .	106, 107	131	132 (line 49)	135	136	137	141
Rockport, . . . . .	148, 149	270	277 (line 32)	280	287	288	292
Rowe, . . . . .	250, 251	275	278 (line 109)	285	287	290	297
Rowley, . . . . .	202, 203	273	278 (line 107)	283	287	289	295
Royalston, . . . . .	230, 231	274	-	284	287	290	296
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Rutland, . . . . .	188, 189	272	277 (line 25)	282	287	288	294
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Sandisfield, . . . . .	242, 243	275	278 (line 111)	285	287	290	297
Sandwich, . . . . .	200, 201	272	278 (line 90)	283	287	289	295
Saugus, . . . . .	96, 97	130	132 (line 42)	134	136	137	140
Savoy, . . . . .	244, 245	275	277 (line 58)	285	287	290	297
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Seekonk, . . . . .	164, 165	271	279 (line 171)	281	287	288	293
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Tyngsborough, . . . . .	226, 227	274	277 (line 39)	284	287	289	296
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West Boylston, . . . . .	210, 211	273	278 (line 87)	283	287	289	295
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West Brookfield, . . . . .	212, 213	273	277 (line 8)	283	287	289	295
Westfield, . . . . .	86, 87	130	132 (line 14)	134	136	137	140
Westford, . . . . .	160, 161	270	278 (line 139)	281	287	288	292
Westhampton, . . . . .	248, 249	275	279 (line 168)	285	287	290	297
Westminster, . . . . .	198, 199	272	278 (line 71)	283	287	289	295
West Newbury, . . . . .	200, 201	272	277 (line 66)	283	287	290	295
Weston, . . . . .	174, 175	271	279 (line 177)	281	287	288	293
Westport, . . . . .	156, 157	270	277 (line 43)	280	287	288	292
West Springfield, . . . . .	94, 95	130	132 (line 10)	134	136	137	140
West Stockbridge, . . . . .	212, 213	273	-	283	287	290	295
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Westwood, . . . . .	202, 203	273	278 (line 144)	283	287	289	295
Weymouth, . . . . .	90, 91	130	132 (line 54)	134	136	137	140
Whately, . . . . .	218, 219	273	277 (line 34)	284	287	289	296
Whitman, . . . . .	106, 107	131	132 (line 43)	135	136	137	141
Wilbraham, . . . . .	170, 171	271	279 (line 194)	281	287	288	293
Williamsburg, . . . . .	150, 151	271	277 (line 21)	282	287	288	293
Williamstown, . . . . .	180, 181	270	279 (line 182)	280	287	288	292
Wilmington, . . . . .	176, 177	271	277 (line 50)	281	287	288	293
Winchendon, . . . . .	116, 117	131	132 (line 53)	135	136	137	141
Winchester, . . . . .	98, 99	130	132 (line 31)	134	136	137	140
Windsor, . . . . .	252, 253	275	-	286	287	290	297
Winthrop, . . . . .	92, 93	130	132 (line 19)	134	136	137	140
Worthington, . . . . .	240, 241	275	-	285	287	290	297
Wrentham, . . . . .	174, 175	271	277 (line 23)	281	287	288	293
Yarmouth, . . . . .	204, 205	273	278 (line 147)	283	287	289	295







